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EAST INDIA. (LAND REVENUE,)

PAPERS

REGARDING THE

LAND REVENUE SYSTEM

OF

BRITISH INDIA.

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TABLE OF CONTENTS.

No.	Document.	Date.	From	To	Subject.	Page.
1	Memorial ...	1900. 20 Dec.	R. K. Puckle and ten others.	Secretary of State for India.	Principles and practice followed in revising the Land Revenue.	iii
2	Despatch (No. 12 Revenue Department).	1901. 25 Jan.	Secretary of State.	Viceroy ...	No. 1 forwarded for consideration of the representations made therein.	v
3	Resolution No. 1–50–2 Department of Revenue and Agriculture, with	1902. 16 Jan.	Government of India.	—	Reply to criticisms of the land revenue policy of the Indian Government.	1
	Appendix ...	(Summary of replies of the Local Governments)				18
	PART II.					
4	Replies in full of the Local Governments (with Index)					1

EAST INDIA. (LAND REVENUE.)

Papers regarding the Land Revenue System of British India.

No. 1.

Memorial to the Right Honourable Lord George Francis Hamilton, M.P., Her Majesty's Secretary of State for India.

My Lord,

In view of the terrible famines with which India has been lately afflicted, we, the undersigned, who have spent many years of our lives among the people, and still take a deep interest in their welfare, beg to offer the following suggestions to your Lordship in Council, in the hope that the Land Revenue administration may be everywhere placed on such a sound and equitable basis as to secure to the cultivators of the soil a sufficient margin of profit to enable them better to withstand the pressure of future famines.

2. We are well aware that the primary cause of famines is the failure of rain, and that the protection of large tracts of country by the extension of irrigation from sources that seldom or never fail has been steadily kept in view and acted on by the Government for many years past; but the bulk of the country is dependent on direct rainfall, and the pinch of famine is most severely felt in the uplands, where the crops fail simply for want of rain. The only hope for the cultivators throughout the greater part of India is therefore that they should be put in such a position as to enable them to tide over an occasional bad season.

3. To place the cultivators in such a position, we consider it essential that the share taken as the Government demand on the land should be strictly limited in every Province. We fully agree with the views of Lord Salisbury, when Secretary of State for India, as set out in his Minute of April 26th, 1875:—

> "So far as it is possible to change the Indian fiscal system, it is desirable that the cultivator should pay a smaller proportion of the whole national charge. It is not in itself a thrifty policy to draw the mass of revenue from the rural districts, where capital is scarce, sparing the towns, where it is often redundant, and runs to waste and luxury. The injury is exaggerated in the case of India, where so much of the revenue is exported without a direct equivalent."

4. Without going into tedious detail, we consider it very advisable that, in those parts of the country in which the Land Tax is not permanently settled, the following principles should be uniformly adhered to:—

(*a*) Where the Land Revenue is paid directly by the cultivators, as in most parts of Madras and Bombay, the Government demand should be limited to 50 per cent. of the value of the nett produce, after a liberal deduction for cultivation expenses has been made, and should not ordinarily exceed one-fifth of the gross produce, even in those parts of the country where, in theory, one-half of the nett, is assumed to approximate to one-third of the gross, produce.

(*b*) Where the Land Revenue is paid by landlords, the principle adopted in the Saharanpur Rules of 1855, whereby the Revenue demand is limited to one-half of the actual rent or assets of such landlords, should be universally applied.

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(*c*) That no revision of the Land Tax of any Province or part thereof should be made within thirty years of the expiration of any former revision,

(*d*) That when such revision is made in any of those parts of India where the Land Revenue is paid by the cultivators direct to the Government, there should be no increase in the assessment except in cases where the land has increased in value (1) in consequence of improvements in irrigation works carried out at the expense of the Government, or (2) on account of a rise in the value of produce, based on the average prices of the thirty years next preceding such revision.

5. Lastly, we recommend that a limit be fixed in each province beyond which it may not be permissible to surcharge the Land Tax with local cesses. We are of opinion that the Bengal rate of $6\frac{1}{4}$ per cent. is a fair one, and that in no case should the rate exceed 10 per cent.

We have, &c.,

24, Palace Court, W.,
20th December, 1900.

(Signed)

R. K. PUCKLE,
Late Director of Revenue Settlement and Member of the Board of Revenue, Madras.

J. H. GARSTIN,
Late Member of Council, Madras.

J. B. PENNINGTON,
Late Collector of Tanjore, Madras.

H. J. REYNOLDS,
Late Revenue Secretary to the Government of Bengal, and late Member of the Legislative Council of the Governor General of India.

RICHARD GARTH,
Late Chief Justice of Bengal.

ROMESH C. DUTT,
Late Offg. Commissioner of Orissa Division in Bengal, and Member of the Bengal Legislative Council.

C. J. O'DONNELL,
Late Commissioner of the Bhagalpur and Rajshahi Divisions in Bengal.

A. ROGERS,
Late Settlement Officer and Member of Council in Bombay.

W. WEDDERBURN,
Late Acting Chief Secretary to the Government of Bombay.

JOHN JARDINE,
Late Judge of the High Court of Bombay.

J. P. GOODRIDGE,
Late B.C.S., and formerly Offg. Settlement Commissioner, C.P.

No. 2.

Despatch from the Secretary of State for India to His Excellency the Right Honourable the Governor General of India in Council, No. 12, *Revenue, dated the* 25*th January*, 1901.

I forward copy of a representation, received by me from eleven retired officers of the Indian Service, respecting the principles and practice followed in revising the land revenue of temporarily settled provinces. This representation makes specific suggestions, which seem to follow on the lines taken in Mr. R. C. Dutt's letters to your Excellency on similar topics. Perhaps your Government may see fit to consider the representation made by Mr. Puckle and his ten cosignitaries together with Mr. Dutt's letters.

I have, &c.,
(Signed) GEORGE HAMILTON.

Extract from the Proceedings of the Government of India, Department of Revenue and Agriculture, No. 1—50-2, dated Calcutta, the 16th January 1902.

READ—

A series of open letters addressed to His Excellency the Viceroy by Mr. R. C. Dutt, C.I.E., regarding the Land Revenue Settlement of the Central Provinces, the Presidencies of Madras and Bombay, Bengal, the North-Western Provinces and the Punjab, and the following letters from certain Local Governments in respect to the views expressed by Mr. Dutt—

No. 4256, dated 22nd December 1900, from the Government of the North-Western Provinces and Oudh.

No. 243, dated 28th December 1900, from the Government of the Punjab.

No. 192, dated 13th March 1901, from the Government of Madras, Revenue Department.

No. 2181, dated 30th March 1901, from the Government of Bombay.

No. 1682, dated 11th April 1901, from the Honourable the Chief Commissioner of the Central Provinces.

No. 838, dated 24th June 1901, from the Government of Bengal.

Read also—

A representation addressed to the Secretary of State for India on the 20th December 1900, by certain retired officers of the Indian Civil Service.

RESOLUTION.

THE attention of the Government of India has lately been called, in a special manner, to the subject of the Land Revenue administration of this country, partly by the series of almost unprecedented calamities which have in recent years assailed the agricultural population, partly by a number of representations which have reached them from sympathetic friends of India, who have devoted careful study to the above-named problem. In the course of 1900, Mr. R. C. Dutt, C.I.E., formerly Acting Commissioner of Burdwan, addressed to His Excellency the Viceroy a series of letters (subsequently published in the form of a book) concerning the Land Revenue system of the different Provinces, and he submitted certain recommendations as to future policy and action. At a little later date the Secretary of State transmitted to the Government of India a memorial signed by certain retired officers of the Indian Civil Service, formulating a somewhat similar list of suggestions.

2. The Government of India welcomed the opportunity thus afforded to them of instituting renewed enquiries into a matter that has, for more than a century, been the subject of anxious discussion. The well-being of the agricultural community in India, constituting as it does so overwhelming a proportion of the entire population of the Indian Continent, and contributing so large a quota to the Indian revenues, cannot fail to be to the Government a matter of the most intimate concern; nor can it be denied that upon the incidence of the land revenue collections must the prosperity of those classes in a great measure depend. The question may be recognized therefore as one of the highest national importance, transcending the sphere of party or sectional controversy, and demanding at once the most exhaustive scrutiny and the most liberal treatment. When further it appeared that the main contention submitted to the Government by certain of its critics was that the intensity and frequency of recent famines are largely due to poverty caused by over-assessment—a contention the gravity of which cannot be disputed, seeing that it is tantamount to an arraignment of the policy that has been pursued by successive Indian administrations for an entire century—and when this general proposition was accompanied by a series of detailed allegations as regards the system of assessment in vogue in the various parts of the country, it seemed to the Government of India that the opportunity should not be lost of definitely examining the grounds for these assertions; and the letters above referred to were accordingly referred to the Local Governments for their consideration and report. Their replies have been received and are annexed to this Resolution. The Governor General in Council is grateful for the labour which has been bestowed upon their preparation, and he hopes that in the comprehensive review of land revenue policy

throughout India which has thereby been obtained, may be found a cor[rective] to many current misapprehensions and a source of more trustworthy kno[wledge] in the future.

3. On the present occasion he is, however, less concerned with the ind[ividual] statements or misstatements that may have been made with regard to pa[rticular] areas—the replies of the Local Governments to which show that an imperfe[ct ac]quaintance with facts has been the source of much confusion and misunder[stand]ing—than he is with the larger questions affecting our land revenue [policy] as a whole, and the connection which it is alleged to have w[ith the] recurrence and intensity of famine in India. It does not seem necess[ary to] discuss the economic fallacy that any alteration in the system or scal[e of as]sessments can permanently save an agricultural population from the effe[cts of] climatic disaster. The relation of cause and effect between a good r[ainfall,] abundant crops, and agricultural prosperity, is not more obvious than [is that] between a bad monsoon, deficient produce, and a suffering people. W[hen the] vast majority of the inhabitants of a country are dependent upon an i[ndustry] which is itself dependent upon the rainfall, it is clear that a failure of th[e latter] must unfavourably, and in extreme cases calamitously, affect the entire [agricul]tural community. The suspension of the rains means a suspension of [labour]; the suspension of labour means a drying up of the means of subsistenc[e]; and the latter is necessarily followed by distress and destitution. There is no industry in the world the sudden interruption or the temporary destruction of which is not attended by impoverishment and suffering; and there is no country in the world, where the meteorological and economic conditions are at all similar to those prevailing in India, that could by any land revenue system that might possibly be devised escape the same results.

4. Nevertheless, if prevention of the inevitable consequences of drought be an ideal incapable of attainment, mitigation is manifestly an object worthy of the closest attention of the Government. It cannot but be their desire that assessments should be equitable in character and moderate in incidence, and that there should be left to the proprietor or to the cultivator of the soil—as the case may be—that margin of profit that will enable him to save in ordinary seasons and to meet the strain of exceptional misfortune. Such aspirations must be even more forcibly impressed upon the Government at a time when, owing to the prolonged continuance of adverse circumstances, the agricultural population has passed through a phase of almost unequalled depression, and needs the fullest measure of encouragement that it is possible to afford. It is with the object of demonstrating how far these objects are capable of being realised under the existing system, or to what extent the latter is susceptible of improvement, that the Governor General in Council now proceeds to examine the general charges that have been brought against it, and the individual modifications that are proposed.

5. By the ancient law of the country—to quote the opening words of Regulation XIX of 1793, by which the Permanent Settlement was created in Bengal—the ruling power is entitled to a certain proportion of the produce of every acre of land unless it has transferred or limited its rights thereto. The procedure by which that proportion is determined is styled a Settlement of the Land Revenue. A Settlement is of two kinds; permanent, by which the demand of the State is made fixed and unalterable for ever; temporary, under which the State demand is revised at recurring periods of greater or less duration. Inasmuch as all agricultural land in India must fall within either the permanently settled or the temporarily settled areas, it is desirable to consider what criticisms or proposals that have been made with reference to each of these two classes. The permanently settled districts, as is well known, comprise the greater part of Bengal, parts of the North-Western Provinces and Madras, and a few other isolated tracts. At an earlier period the school of thought now represented by the present critics of the Government of India, advocated the extension of the Permanent Settlement throughout India; and although this panacea is no longer proposed, the Government of India are invited by them to believe that had such a policy been carried into effect 40 years ago India would have been spared those more dreadful and desolating famines which we have witnessed in recent years." It is also stated by the latter in their minute upon Land Settlements in Bengal that in consequence of the Permanent

settlement in that Province the cultivators are more prosperous, more resourceful, and better able to help themselves in years of bad harvest, than cultivators in any other part of India, that agricultural enterprise has been fostered, cultivation extended, and private capital accumulated, which is devoted to useful industries, and to public works and institutions. The hypothetical forecast above recorded is not rendered more plausible to the Government of India by their complete inability to endorse the accompanying allegations of fact. Bengal, and particularly Eastern Bengal, possesses exceptional advantages in its fertility, in its comparative immunity from the vicissitudes of climate to which other parts of the country are liable, in its excellent means of communication, in its enjoyment of a practical monopoly of the production of jute, and in the general trade and enterprise which radiate from its capital city. But neither these advantages nor the Permanent Settlement have availed to save Bengal from serious drought when the monsoon failure, from which it is ordinarily free, has spread to that part of India. Omitting to notice the frequent earlier famines, that known as the Behar famine of 1873-74 (so called from the part of the Bengal Province most seriously affected) cost the State £6,000,000; while it can be shown that in the famine of 1897 there were at the height of the distress considerably more than ¾ million persons on relief in the permanently settled districts of Bengal, and that the total cost of that famine to the Bengal Administration was R1,08,04,000, or £720,266 (as compared with a famine expenditure of R98,28,000, or £655,200, in Madras, and R1,26,37,000, or £842,466, in Bombay), and this although the daily cost of relief for each person was less (Re. ·081 in Bengal as compared with Re. ·104 in Madras and Re. ·106 in Bombay). If the figures of persons in receipt of relief in the permanently settled districts of Western Bengal were compared with those of the adjoining temporarily settled districts of the North-Western Provinces, where the conditions were closely similar, it would also be found that the percentage was more than half as high again in Behar as in the North-Western Provinces. The Government of India indeed know of no ground whatever for the contention that Bengal has been saved from famine by the Permanent Settlement, a contention which appears to them to be disproved by history: and they are not therefore disposed to attach much value to predictions as to the benefits that might have ensued had a similar settlement been extended elsewhere.

6. As regards the condition of cultivators in Bengal, who are the tenants of the landowners instituted as a class in the last century by the British Government, there is still less ground for the contention that their position, owing to the Permanent Settlement, has been converted into one of exceptional comfort and prosperity. It is precisely because this was not the case, and because, so far from being generously treated by the zemindars, the Bengal cultivator was rack-rented, impoverished, and oppressed, that the Government of India felt compelled to intervene on his behalf, and by the series of legislative measures that commenced with the Bengal Tenancy Act of 1859 and culminated in the Act of 1885, to place him in the position of greater security which he now enjoys. To confound this legislation with the Permanent Settlement, and even in part to the latter the benefits which it had conspicuously failed to confer, and which would never have accrued but for the former, is strangely to misread history. As for the allegation that the Permanent Settlement has been the means of developing in Bengal an exceptional flow of public-spirited and charitable investment, while the Government of India are proud of the fact that there are many worthy and liberal-minded landlords in Bengal—as there also are in other parts of India—they know that the evils of absentee-ism, of management of estates by unsympathetic agents, of unhappy relations between landlord and tenant, and of the multiplication of tenureholders, or middlemen, between the zemindar and the cultivator in many and various degrees—are at least as marked and as much on the increase there as elsewhere; and they cannot conscientiously endorse the proposition that, in the interests of the cultivator, that system of agrarian tenure should be held up as a public model, which is not supported by the experience of any civilised country, which is not justified by the single great experiment that has been made in India, and which was found in the latter case to place the tenant so entirely at the mercy of the landlord that the State has been compelled to intervene and reserve

employ for his protection a more stringent measure of legislation than has been found necessary in temporarily settled areas. It is not in fine in the Permanent Settlement of Bengal that the ryot has found his salvation; it has been in the laws which have been passed by the Supreme Government to check its license and to moderate its abuses.

7. It is, however, to the temporarily settled districts that the bulk of criticism has been directed, and to this branch of the subject the Governor General in Council will now turn. The two sub-divisions of this category will be successively examined; the zemindari tracts (in some provinces called malguzari and talukdari), where the landlord pays the land revenue to the State, whether he cultivates the land himself or by means of rent-paying tenants; and the ryotwari tracts, where the cultivator pays directly to the State.

8. The zemindari tenure is the prevailing form of land tenure in the Central Provinces, the North-Western Provinces and Oudh, and the Punjab. The suggestions with regard to it which the Government of India have been invited to consider, are as follows:—

9. It is nowhere clearly stated, but it may be inferred, that in the opinion of their critics some limit should be placed to the amount of rent which the landlord may take from his tenant. The Government of India would have been better pleased had greater prominence and a more indisputable enunciation been given to this proposition, since it is one with which they are in cordial agreement. It does not seem to them to be consistent that great stress should be laid upon the share of the produce which should be taken by the Government, when it deals directly with the tenant, or with the share of the rental that it should take from the landlord when the latter is the intermediary, while little or no attention is devoted to the rent paid by the cultivator in cases where he happens to pay it to a zemindar. If it is the interests of the ryot that are at stake, and that stand in most urgent need of protection, that protection is not less necessary when his payments are made to a native landlord in the form of rent than when they are made in the form of land revenue to the British Government. Such being the logic of the case, it is with satisfaction that the Government of India can point to the fact that the principles here laid down have been, and are still, the basis of the numerous Tenancy Laws which have been enacted by them in recent years. Mention has already been made of the Tenancy Acts in Bengal. Similar legislation has been carried through for the Central Provinces, and in the North-Western Provinces a Tenancy law has recently been strengthened in the interest of the ryots. The Government of India will welcome from their critics, upon future occasions, a co-operation in these attempts to improve, and to safeguard the position of the tenant which they have not hitherto as a rule been so fortunate as to receive.

10. The next contention is that where the land revenue is paid to the State by the landlord, the principle adopted in the Saharanpur Rules of 18[illegible], limiting the State demand to one-half of the rent or assets of the landlord, should be universally applied. Here it seems to the Governor General in Council to be necessary to utter a word of caution, which will be found to apply both to the present and still more to some of the subsequent proposals that will come under examination. These proposals contain the common suggestion of definite mathematical fractions of rent or produce, as the maximum share of Government. The Governor General in Council, while far from denying the possible utility of such standards as general principles of guidance, must guard himself from any acceptance of them as hard-and-fast rules of practice. It is impossible to apply any one criterion to all parts or classes in one province, much more so to the whole of India. The conditions of uniformity, which would alone justify uniformity of treatment, are in many cases lacking. A rule of division which would be light in one case might be harsh in another; a proportion of rent or of produce which would leave a wide margin of profit in one part of India might be vexatious elsewhere. While, therefore, general principles may reasonably be formulated in order, as far as possible, to secure unity and continuity of policy, the Government of India would deprecate, in any case, the hasty acceptance of the Government mathematical formulæ, as likely to [illegible] rigidity, instead of elasticity, in Land Revenue administration.

11. Subject to the above qualification, the Governor General in Council now proceeds to examine the suggestion of a 50 per cent. limitation of the Gov-

ernment share in the landlord's rental. It has already been stated on the authority of Regulation XIX of 1793 that the ruling power in India has always, by the ancient law of the country, been entitled to share in the produce of the soil. Regulation II of 1793 pointed out that the Government share of that produce was fixed by estimating the rents paid by the tenants, deducting therefrom the cost of collection, allowing to the landlords one-eleventh of the remainder as their share, and appropriating the balance or ten-elevenths, as the share of the State. But if this was the ostensible basis upon which the Permanent Settlement in Bengal was originally made, and if, at the commencement of their fiscal administration, the Government of India thus followed indigenous custom in assessing the revenue, they soon began to moderate the severity of the practice. It is unnecessary to trace here in detail the process of mitigation. It will suffice to say that long before the late century had reached its midway point the demand of the State upon the landlord had been limited to two-thirds of the net assets. About the middle of the century, *i. e.*, before the Mutiny, the question of the relative shares of the State and of the landlords in the net produce of the soil came again under careful review in Northern India; and the result of this further consideration of the matter was embodied in what are known as the "Saharanpur Rules" (so called because they were issued in connection with the re-settlement of the land revenue of the Saharanpur district of the North-Western Provinces). The Settlement Rules previously in force authorised the demand of two-thirds of the net produce of an estate, or rather of its value in money, as the Government share in respect of land revenue. The Saharanpur Rules, issued in 1855, laid down "not that the revenue of each estate is to be fixed as one-half of the net average assets, but that in taking these assets with other data into consideration, the Collector will bear in mind that about one-half, and not two-thirds as heretofore, of the well-ascertained net assets should be the Government demand." These orders have since remained the accepted canon of assessment on landlords' estates in the North-Western Provinces, and they continued to govern assessments in the adjacent districts of the Central Provinces, until the constitution of the latter as a separate administration in 1862. But for the assessment of the Nagpur district of the Central Provinces, which had been escheated to the Government of India in 1854, assessment up to 60 per cent. of the gross rental had been permitted by separate orders issued in 1860, owing partly to the undesirability of introducing too sharp a revulsion from the practice of the previously existing native administration, partly to the great extent of uncultivated land, which enabled the landlords largely to increase their incomes while the Settlement was running its course.

12. It is, therefore, an erroneous assumption that what is known as the "half assets rule" anywhere bound the Government to take as its land revenue from a district as a whole no more than 50 per cent. of the actual rental of the land-owners. Not only were there no compulsory orders in the matter, but the construction placed on the word "assets" at the time, and for many years later, permitted the Settlement Officer to look beyond the actual cash rental, and to take into consideration prospective increases of income, to assume a fair rent for land held by tenants enjoying privileges as against the landlord, and to consider the profits of *sir* or home-farm cultivation (where the land was held entirely by cultivating proprietors) as well as the rental value of home-farm lands. Hence it arose that the assessments taken, though amounting only to about 50 per cent. of the nominal assets, absorbed as a rule a considerably higher proportion of the realised rental. In recent years, however, there has been a steady movement in the downward direction. In the North-Western and other zemindari provinces prospective assets have been excluded from consideration; allowances have been made for improvements made by the landlord, for precariousness of cultivation, and for local circumstances; and the revenue has been fixed at a share of the actual income of the proprietor, this income including a fair rental value for the lands which he farms himself, or assigns on privileged terms to tenants. The share to be taken as land revenue by Government is thus being brought down in the North-Western Provinces—in the interests of the proprietor—to an average of less than 50 per cent., while in the re-settlement of Oudh, now on the point of completion, the average falls below 47 per cent. In the Central Provinces, which have been for a shorter period under British rule, and where much higher assessments, amounting in some cases to over 75 per cent. of the actual income,

were inherited from the Mahratta Government, there has been a progressive reduction of assessment; but it has not yet reached the very moderate level that is common in the North-Western Provinces. In time, as population increases, and more labour and expenditure are devoted to cultivation, the share taken by Government may be expected still further to diminish, and already (as pointed out in the Report from the Central Provinces) three of the districts in the north of the Provinces have recently been re-assessed (from a desire to limit the sudden enhancements that result from long term settlements) at less than 50 per cent. of the rental. In Orissa the gradual reduction of the Government proportion has been even more striking. In 1822 it was authoritatively declared to be 83·3 of the assets; in 1833 it was lowered to 70—75 per cent.; in 1840 to 65 per cent., with a permissive reduction to 60 per cent.; while, at the re-settlement just concluded, it has been brought down to 54 per cent. In the Punjab, where proprietary cultivation is common, and where the maximum land revenue that may be taken is the "estimated value of half the net produce"—the principal guide to this being the rents that are paid by neighbouring tenants-at-will—the calculations given in the official reply reveal yet lower proportions. Assessments of 45, 39, 35, and 25 per cent. are recorded in particular cases, and the general average is shown not to exceed 45 per cent. of the net income.

13. From this summary it results that while the standard of 50 per cent. has nowhere been laid down as a fixed and immutable prescription, there has been, and there is, a growing tendency throughout temporarily settled zemindari districts to approximate to it, and in special circumstances a very much lower share is taken. It does not appear to the Government of India to be necessary to issue fresh regulations upon a matter in which their general policy is so clear and where, save in exceptional cases, to be justified by local conditions, uniformity of practice is now so common.

14. The Governor General in Council now passes to the consideration of those parts of the country where, under temporary settlements, the ryotwari or peasant proprietary form of tenure prevails, and where the cultivator pays directly to the State. The principal illustrations of this category are the greater parts of the Presidencies of Madras and Bombay, and the Provinces of Burma and Assam. The recommendations that have been made with regard to these areas will now be examined. It should be noted, however, that there is not complete identity between the two forms of the first recommendation that falls to be noticed; for whereas the memorial sets forward the proposition that "the Government demand should be limited to 50 per cent. of the value of the net produce, after a liberal deduction for cultivation expenses has been made, and should not ordinarily exceed one-fifth of the gross produce, even in those parts of the country where, in theory, one-half of the net is assumed to approximate to one-third of the gross produce," Mr. Dutt, when speaking for himself, urges that "the impracticable rule of realising one-half the net produce or one-third the gross produced be abandoned, and the rule of fixing one-fifth the gross produce as the maximum of rent be adopted." It appears, therefore, that whereas Mr. Dutt as a signatory of the memorial does not contemplate the complete abandonment of the net produce standard, he yet, when petitioning on his own behalf, describes it as impracticable, and urges its disappearance. Moreover, in the latter capacity, he advocates a further mathematical criterion, namely, that while the maximum of one-fifth the produce should not be exceeded in the case of any single holding, the average land revenue for a whole district, including wet and dry lands, should be limited to one-tenth, as alleged to be the case in Northern India.

15. These fractional standards illustrate the remarks which were made a little earlier as to the danger of laying down hard-and-fast lines; and they also indicate the arbitrary and inelastic nature of the system which the Government of India are now invited to introduce. When Mr. Dutt suggests the analogy of Northern India, which is under an entirely different form of tenure, he appears to confuse rent with revenue, for he has elsewhere said that in Bengal and Northern India the average rents paid by the cultivator to the landlord are equivalent to one-fifth or 20 per cent. [illegible] produce; whereas he here recommends that [illegible] proportion should be limited to one-tenth or [illegible] this distinction is not made clear.

16. The Government of India believe it to be an entirely erroneous idea that it is either possible or equitable to fix the demand of the State at a definite share of the gross produce of the land. There is great practical difficulty in ascertaining what the average produce is. It is dependent upon a number of varying factors, such as the industry and resources of the cultivator, the nature of the crop, the capacity, security, and situation of the holding, and the chance of the seasons. The share of the gross produce which a crop can afford to pay must stand in close relation and in inverse proportion to the amount of expenditure which has been required to grow it, and this will vary very greatly, for instance, in the cases of sugarcane and of wheat. In zemindari districts, accordingly, rental value, and not produce, has for the last 50 years been adopted as the basis of assessments, although the latter have commonly been checked by comparison with produce, with the result, as a rule, of showing that, judged by that standard, they were unreasonably low. In the ryotwari provinces of Madras and Burma, the attempt has been made to fix assessment rates in accordance with produce, but the rules giving effect to this principle fence it round with so many qualifications as practically to involve its abandonment. It is now nearly 40 years since the alternative standard of half the net produce was introduced in Madras, the reason being that the gross produce standard, while it favoured the more fertile, pressed with extreme severity upon the poorer lands. But even the standard thus adopted has not been worked up to in practice. There and elsewhere the net produce has been valued at much less than the current money rates, the outturn per acre deduced from crop experiments has been notoriously underestimated, and liberal deductions have been made for unprofitable cultivation, distance from markets, and vicissitudes of season, so that the rates in actual use for assessment are considerably below the nominal share. There has been a similar reduction in the theoretical measure of assessment, which is also one-half of the net produce, in Burma; and the last assessment report received from the Hanthawaddy district shows that the assessment actually imposed fell short of a quarter (not one-half) of the net produce by nearly 20 per cent. The truth is that assessment of land revenue is subject to so many complicated and varying conditions that any attempt to reduce it to an exact mathematical proportion either of gross or of net produce would not only be impracticable, but would lead to the placing of burdens upon the shoulders of the people, from which, under a less rigid system, if sympathetically administered, they are exempt. Nor must the influence of the personal equation be ignored. Those who are familiar with the realities of assessment know well that among Settlement Officers there is a growing inclination towards leniency of assessment; and that this spirit is encouraged by the avowed policy of Government, of the considerateness of which the progressive reduction of the State demand already indicated affords conclusive proof. The more the officers of Government know of the people, and the more intimate their mutual relations become, the less likelihood is there of severity in the enforcement of public dues. In no official relation does a member of the Public Service come into such close contact with the people as in Settlement work; and it cannot be his desire to aggrieve those among whom he is spending some of the most laborious years of his life, or to initiate a Settlement which after a short interval will break down. Every natural instinct and every recent injunction of the Supreme Government urge him to reasonableness and moderation.

17. Nothing, indeed, can be more clear than that, while the net produce rule itself calls for, and is habitually subject to, modifications in the interest of the cultivator, the gross produce standard recommended by the memorialists would, if systematically applied, lead to an increase of assessments all round. The Report from the Central Provinces shows that the proportion to produce of the gross rental ranges from one-sixth to one-fourteenth and that the enforcement of any such standard would double the liabilities of the ryots. The Bengal Report gives statistical reasons for believing that rents are generally much below one-fifth of the gross produce, and indicates that ryots on Government temporarily settled estates are, judged by this standard, better off than under proprietors with a permanent settlement. The Madras reply says that "if Government took one-fifth of the real gross produce from [illegible] ryot[illegible] would fully double its present land revenue, exclusive of cesses, b[illegible]e

total charge for water." In the ryotwari tracts of the Punjab the proportion taken by Government nowhere exceeds one-fifth of the gross produce, and is more often one-seventh or one-eighth, or even less. Similar conclusions are borne out by the Report of the recent Famine Commission (paragraphs 261—268), in which it is stated, as the result of special enquiries, that in the Central Provinces the incidence of land revenue is less than 4 per cent. of the average value of the produce, that in Berar it is about 7 per cent., in Ajmer about 10 per cent., in the Hissar district of the Punjab 3½ per cent., in other parts of the Punjab 7 per cent., except in the Delhi district where it is 10 per cent.; in the Deccan probably above 7 per cent., in the Panch Mahals 5 per cent.; and in Gujarat alone (where the profits on cultivation are very high) 20 per cent., or the equivalent of the one-fifth pleaded for in the memorial. Since then it has been conclusively established that, under the existing practice the Government is already taking much less than it is now invited to exact, and since the average rate, so far from showing an inclination to enhancement, is everywhere on the downward grade, the Governor General in Council is unable to accept a proposal which could only have consequences the very opposite of those which are anticipated by its authors.

18. The next recommendation to which the attention of the Government of India has been drawn is that no term of settlement in temporarily settled districts should be for a shorter period than 30 years. The history of settlements may briefly be summarised as follows. In Bombay the 30 years' term was introduced by the Court of Directors so far back as 1837. From there it was extended to Madras and the North-Western Provinces, where it has been the standard period for the last half century. The same principle was followed in an extension of the Orissa Settlement in 1867, and in confirming most of the settlements made in the Central Provinces between 1860 and 1870. But it never came into general use in the Punjab, where, in the greater part of the province, the shorter term of 20 years has been the recognized rule. The question was exhaustively examined in 1895, when it was finally decided by the Secretary of State that 30 years should continue to be the ordinary term of settlement in Madras, Bombay, and the North-Western Provinces, that in the Punjab 20 years should be the general rule (30 years being admitted in some cases), and in the Central Provinces 20 years also. A 30 years' term has been adopted for the recent re-settlement of Orissa. In backward tracts, such as Burma and Assam, and in exceptional circumstances, such as exist in Sind, shorter terms are permitted. The reasons for this differentiation are familiar and obvious. Where the land is fully cultivated, rents fair, and agricultural production not liable to violent oscillations, it is sufficient if the demands of Government are re-adjusted once in 30 years, *i.e.*, once in the lifetime of each generation. Where the opposite conditions prevail, where there are much waste land, low rents, and a fluctuating cultivation for again where there is a rapid development of resources owing to the construc[illegible]oads, railways, or canals, to an increase of population, or to a rise in pr[illegible]ostponement of re-settlement for so long a period is both injurious to [illegible] who are unequal to the strain of a sharp enhancement, and unj[illegible]eral tax-payer who is temporarily deprived of the additional revenu[illegible]s a legitimate claim. Whether these considerations, justify[illegible] of settlement than 30 years, apply with sufficient force to [illegible]he Central Provinces at the present time; and, if they do [illegible]sent time, whether the force of their application will diminish [illegible]f time, are weighty questions to which careful attention will b[illegible]overnment of India upon a suitable occasion.

19. It may further be pointed out that many o[illegible] at one time urged to revisions of settlement have become, [illegible]ng, obsolete. The process of re-settlement itself is more rapid[illegible]g than was formerly the case. Where the re-settlement of [illegible]s ago lasted for six or eight years, the work is now, in a lar[illegible]ompleted in about four years and often in less. The i[illegible]lage records, and the punctual correction and maintenanc[illegible] to a large extent [illegible]niated [illegible]e necessity for detailed su[illegible]cal enquiries by [illegible]ate[illegible]ers which were in former ti[illegible] of harassm[illegible]n to the agricultural con[illegible] the existing

policy is to exclude underlings from all connection either with the work of assessment or with the preliminary investigations leading up to it, and to devolve upon the Settlement Officer and his gazetted Assistants all the negotiations with the people. The Government of India and the Local Governments will always be ready to carry this policy to further developments, their object being to simplify the maintenance, correct and up to date, of the village papers, and thereby to secure an authentic record of the rights and privileges of the people, as well as a trustworthy instrument for the speedy determination of the fair claims of the Government on the land.

20. Again, the principle of exempting from assessments such improvements as have been made by private enterprise, though it finds no place in the traditions of the past, has been accepted by the British Government, and is provided for by definite rules, culminating, in the case of the Bombay Presidency, in legal enactments which secure to the cultivator in perpetuity the whole of the profit arising not only from such irrigation works as private wells or tanks, but from the minor improvements which would count for an increase in assessment under a system of reclassification of the soil. The Madras ryots have a recognized right to enjoy for ever the fruit of their improvements, and the exemption of wells, irrigation channels, and tanks which are private property is provided for by executive orders. Minor improvements are also protected, as in Bombay, by the permanent recognition of a land classification once fairly effected. In zemindari provinces, where the revenue is temporarily assessed on estates as a whole, and not on each particular plot of land composing them, the State has not similarly surrendered its right to all share in improvements in which the capacity of the soil plays a part with the industry or outlay of the cultivator. But the principle followed has been that additional assessments should not be imposed on these grounds until the private labour or capital expended upon them has had time to reap a remunerative return. In the Punjab and Bengal the term of exemption has been fixed, without reference to the term of settlement, at 20 years for masonry wells, 5 years for canal distributaries, and 10 years for other irrigation works. In the North-Western Provinces and the Central Provinces, irrigation works not constructed by Government are freed for the term of settlement next following their construction, the average period of exemption being 45 years in the former, and 30 years in the latter Provinces. The rules of all Provinces provide for the grant of longer terms of exemption in special cases. This summary of existing procedure reveals a variety in practice which it is not possible to reduce to complete uniformity. It is the intention, however, of the Government of India, in consultation with the Local Governments, to take the whole matter into consideration, with a view to the framing of rules that may stimulate the expenditure of private capital upon the improvement of the land, and secure to those who profit by such opportuni[redacted]e reward of their enterprise.

21. The question of the effect upon the domestic life of the community of long as against short settlements has been the subject of much discussion. It may be regarded as certain that long term settlements leave more money to the people, however large be the revenue enhancement at the close. On the other hand, short term settlements, which are the familiar practice of Native Rulers, excite less discontent, when not associated with inquisitorial proceedings. An increase of liabilities which comes once in a generation is said by some to be more acutely resented than one which has been rendered familiar by more frequent repetition. Upon this point it is difficult and perhaps unnecessary to pronounce: attention should, however, be called to a concession made by the Government with a view to reducing its own share of the produce, and leaving more to the landholder. Formerly the basis of assessment was the anticipated average yield of the land during the coming period of settlement. Now it is the actual yield at the time of assessment, so that the landowner enjoys to the full any new advantages that may accrue, either from his own outlay or from outside circumstances, in the interval before the next revision is made. Assessment upon actual, as distinct from prospective, assets has thus become a cardinal principle of the land revenue policy of Government.

22. In the foregoing paragraphs a partial answer has been given to the next prayer of the memorialists that in ryotwari tracts "there should be no increase in assessments except in cases where the land has increased in value, (1)

in consequence of improvements in irrigation works carried out at the expense of Government; (3) on account of a rise in the value of produce, based on the average prices of the thirty years next preceding such revision." The first of the above provisos is not included in Mr. Dutt's independent recommendation, which is to the effect that no enhancement be anywhere permitted at a new settlement except on the ground of an increase of prices. The entire contention will now be examined. The principle that the State in India has a right to share in the produce of the land carries with it the right to share in any increment of the produce or its value. In the case of increments resulting from the expenditure of private labour or capital, this right, as has already been pointed out, has been altogether waived in some provinces, and materially limited in others. But it can scarcely be contended that such a surrender should equally apply to improvements produced by the growth of population, by the gradual development of the country, by the introduction of new staples or by an increase in the productivity of the soil and in the value of its produce, more particularly if the latter are themselves the result of an expenditure upon irrigation or communications that has been incurred by the State. The concession to the landlord or the tenant of a complete monopoly of the profits of all improvements of the soil in perpetuity, whether created by himself or not, would be a doctrine not merely economically unsound, but without any foundation in native custom or any precedent in history. What happens in practice is this: in zemindari areas the claims of Government to a share in the increasing value of the land are adjusted by a periodical settlement with the landlords for its portion of the rental, subject to a not infrequent sacrifice, in the interest of the tenants, of the fractions which might fairly be claimed. The possibility of making prices the basis of assessment in these tracts was carefully considered, and was finally negatived by the Secretary of State in 1885. Some interesting information may be derived from the Bengal Report as to the inequality of assessment which has resulted in that province from the non-interference of Government during the past century; and from this may be deduced how uneven a settlement would become that was only liable to revision by an all-round enhancement or deduction. Whatever be the case as regards zemindari districts, it is now, however, urged that in ryotwari areas no ground of enhancement but a rise in price should in future be allowed. Attention has already been called to the limitation that has been placed by Government upon the discretion of its officers [illegible] In Bombay no [illegible] in land classification as a possible basis of enhancement. [illegible] the law [illegible] Mad[illegible] classification once definitely accepted is permitted b[illegible]st tions o[illegible] Secret[illegible] Government of India, acting under the instruc[illegible]of future r[illegible] of classificat[illegible], have declined to give a pledge again[illegible]le, the princi[illegible] the existing classi[illegible]ave intimated their cordial acceptance [illegible] shall, on r[illegible]ent, not be dist[illegible] if [illegible] deny the right of the [illegible] share in any increase of values except those which could be inferred from [illegible]eral tables of price statistics—in itself a most fallacious and partial test—wo[illegible]e to surrender to a number of individuals an increment which they had not themselves earned, but which had resulted, partly from the outlay of Government money or great public works, such as canals and railways, partly from the general enhancement of values produced by expanding resources and a higher standard of civilisation.

23. The concluding proposal, which it is the duty of the Governor General in Council to examine, and which, in slightly different shapes, finds a place in both memorials, is that no cesses should be imposed on the rental of land, except for purposes directly benefiting the land, and that a limit should be fixed beyond which it may not be permissible to surcharge the land tax with local taxation. These cesses, which are levied for the construction and repair of roads, the upkeep of schools and dispensaries, and other similar duties appertaining to Local Government Boards, are generally assessed on the assets or rental value, since the land revenue would, in many provinces, be an unfair basis of distribution. The rate in force in Bengal is 6¼ per cent. on the rental, and this rate is taken as a fair standard by Mr. Dutt when speaking for himself. When associated with the other memorialists, he admits that the maximum rate may be as high as 10 per cent. a proportion which, as a matter of fact, is nowhere exceeded. But before going into this question the Governor General in Council

desires to record an emphatic dissent from the opinion that primary education is not a proper object of local taxation, and that such taxation should be limited to object directly connected with the land. The aim of local taxation is the benefit of the community, and the spread of elementary education amongst the cultivating classes is the surest preventive of the carelessness which allows so large a proportion of the increased value that settled Government and improved communications have given to the produce of agricultural industry, to slip through the fingers of the people.

24. In the ryotwari provinces of Bombay and Madras and in Coorg the incidence of the Local Rates (for roads and schools) is precisely that in force in Bengal. This comparison involves the assumption that ryotwari revenue is the equivalent of rent; but, as a matter of fact, the extent to which sub-letting prevails in ryotwari provinces indicates that the revenue is substantially below the rental value, and the Local Rates are consequently below the Bengal level. In Lower Burma the Local Rates amount to 10 per cent. and in Assam to 8·3 per cent. on the ryotwari revenue. Though higher than elsewhere, they are within the maximum suggested in the memorial. In the Punjab they are equivalent to 5·2 per cent. on the rental value. In no other provinces do they exceed 4 per cent. In the North-Western Provinces they are charged at 6 per cent; but two-fifths of the proceeds are devoted to the maintenance of the village watch, which in Bengal and other parts is a charge upon special contributions assessed and collected apart from the Local Rates.

25. It may be objected, however, that the rates which are levied for Local Self-Government purposes are not the only extra charges imposed upon the population, and that count should also be taken of the sums payable by them for the remuneration of the village officers—the watchman, the headman, and the accountant. The support of this village staff has been a charge on the community from time immemorial. In the Central Provinces and Bombay watchmen are still remunerated, according to ancient custom, by grants of land and by fees collected by them directly from the people. Elsewhere they are supported by the proceeds of a cess to which in some provinces non-agriculturists not unreasonably subscribe. The headman is a functionary of more importance in ryotwari than in zemindari villages, and, except in Madras, Sind and Coorg, his remuneration in ryotwari provinces has been accepted in whole or in part as a charge upon the land revenue which he collects. In the zemindari provinces, the proprietor of a village is also its headman, but where there are several sharers in the proprietorship of a village, one or more of their number represent the remainder, and have a right to a commission on the revenue payable through them, the rate being generally 5 per cent. This represents a communal arrangement of very long standing. The village accountant's functions have been of late years considerably modified by his employment in the maintenance of a connected system of agricultural statistics for his village. This addition to his duties has been acknowledged in some provinces by grants towards his remuneration from the public revenues, but elsewhere than Bombay, Berar, Burma, and Assam, a cess provides, at all events, a part of his salary. The Governor General in Council does not consider that these customary contributions towards the maintenance of the staff of village officers can be classed as local taxation without some important qualifications. The commission paid in zemindari areas by proprietors to their representatives is in no sense a tax, and it is necessary, of course, to exclude from the watchman cess the contribution made in some provinces by non-agriculturists before adding it to the charges on the agricultural population. Assuming, however, that, subject to these deductions, the maintenance of village officers should be accounted as taxation, it is a noteworthy fact that in no provinces but Sind, Madras, and Coorg does local taxation exceed the maximum limit suggested in the memorial, the incidence in these provinces being respectively $12\frac{1}{4}$, $10\frac{3}{4}$, and $13\frac{1}{2}$ per cent. on the ryotwari revenue. There can be little doubt that it would be substantially lower, if calculated on the true rental value. The general conclusion of the Government of India is that there is no reason for thinking that local taxation if properly distributed is on the whole either onerous or excessive, while as a general rule, it already falls short of the limit which the memorialists would propose to fix. But there are grounds for suspecting that the distribution is often unfair; and that the landlords shift

on to the tenants that share of the burden which is imposed by the law upon themselves. In the present backward condition of so many of the people, it is not possible effectively to redress this injustice: and the question presents itself whether it is not better, as opportunities occur, to mitigate imposts which are made to press upon the cultivating classes more severely than the law intended. The Government of India would be glad to see their way to offer such relief.

26. But the burdens of which complaint is made are by no means confined to the legal cesses, which, after all, are few in number and strictly limited in amount. There are also, in some zemindari tracts, a number of practically unauthorised village cesses, of which no mention has been made by the critics of the existing system, but which are well-known to all those who are familiar with the economy of rural life in India. In many cases these unrecognized and often undesirable imposts exceed the total of the cesses levied under the British administration. Their imposition was prohibited by the Regulation of 1793, and ever since that date has been steadily discountenanced by the Government of India, as vexatious to the ryot and detrimental to the successful cultivation of the soil. Their complete suppression by the action of Government is not practicable in the present state of education among the agricultural classes. But the subject is one to which the friends of the ryot might appropriately devote their concern, and in which their exertions might be of much use in supplementing the opposition of Government to a wholly illegitimate form of exaction.

27. The Governor General in Council has now reviewed the particular suggestions of Mr. Dutt and the memorialists. There remains to be noticed the underlying idea by which they have all alike been animated, and which, in some parts of the former's writings has found definite expression. It is the theory that the amount of the land revenue taken by the Government of India, in one form or another, from the people is mainly responsible for famine, with its corollary that, were the assessments diminished, famine would be less frequent, or that at least when they do occur, they would cause infinitely less suffering. The Governor General in Council does not believe that countenance to this theory can be derived either from the recorded facts of history, or from the circumstances of the present day. The evidence that has been adduced in this Resolution testifies to a progressive reduction of assessments, extending throughout the last century, and becoming more instead of less active during its second half. If then the severity of famine be proportionate to the weight of assessments, the famines in the earlier part of the 19th century ought to have been incomparably more serious than towards its close; whereas the contention is familiar that the reverse has been the case. Again the contention that in recent famines the parts of India that suffered most sev[illegible]he parts that were most highly assessed, finds (with the exception of Gujarat, which had not been seriously famine-stricken for a century and was soft and unprepared) no support in fact, and was expressly disowned by the recent Famine Commission. It is conclusively disproved in the case of the Central Provinces by the evidence of the Chief Commissioner, that, in the famine of 1899-1900, the districts which felt the famine pressure most acutely were those which had been exempted from paying the revised assessments, introduced at the previous revision; while the districts that suffered most from the famine of 1896-97 were those in which there had been no enhancement for 40 years.

28. The fallacy in question is the result of an imperfect appreciation of the smallness of the land revenue compared with the enormous losses resulting from a widespread failure of crops. It has been estimated that in the Central Provinces the agricultural classes have lost 40 crores of rupees, or more than 26 millions sterling, during the past seven years—an amount equivalent to the total land revenue of 50 years; while seven years' land revenue would be required to recoup the State for its famine expenditure in these provinces since the year 1896. Similar calculations could be made with regard to the other famine-smitten provinces. It is clear that no reduction of the land revenue demand, short of its total abolition and not even its abolition itself, could enable any community to hold up its head against a calamity so vast and so appalling.

29. It is not of course disputed that if the Government were largely to abate its demand, and if the amount of such abatement were fairly distributed amongst the cultivating classes and were saved up by them, instead of being thoughtlessly spent, or absorbed by an increase of population, or appropriated by a particular section, a reserve would be created that might enable those classes better to withstand the losses caused by failure of the rains. But, unfortunately, neither in the past nor in the present circumstances of the country can any warrant be found for the belief that the revenue so relinquished by Government would constitute a famine relief fund in the hands of the people. Experience has shown that excessive leniency of the kind in question re-acts prejudicially upon the industry of the agricultural classes, while it encourages the transfer of the soil to money-lenders and middlemen who swallow the profits intended for the cultivators, and reduce the latter to a condition resembling serfdom. In illustration a reference may be made to Behar, which is permanently ...ed at a very light revenue, estimated as equivalent to a concession of at ...80 lakhs of rupees a year to the inhabitants. These advantages, however, ...een monopolised by the landowning section of the community, while the ... tenants remain among the most heavily rented in India; and as the ...erience of two famines in the last 30 years has shown, have displayed the ... capacity of resistance to the shock.

30. An additional source of error lies in the conception, which is erroneous, ...at it is from the rent-paying or revenue-paying classes of the agricultural community that the sufferers in famine and the recipients of famine relief are principally drawn. An inspection of any relief works on a large scale, while it will show that the poorer sections of the tenant class are not unrepresented, will also demonstrate that the great majority are not ryots, but labourers on the land, whom the land revenue assessment practically in no way affects.

31. It is noteworthy that the theory, which has here been examined, meets with no encouragement at the hands of the latest expert body that has enquired into the facts of the case, *viz*., the Famine Commission of 1901. After stating what was, in each of the provinces visited by them, the pressure of the land revenue on the soil—in figures which have already been cited—they concluded by saying that except in Bombay, where they regarded it as full, the incidence of land revenue is low in moderate years, and that it should in no way, *per se*, be the cause of indebtedness. It is unnecessary, on the present occasion, to discuss what are the secondary causes of famine—for as to the primary, there can be no dispute—and of the poverty and indebtedness which famine brings in its train. But it is manifest that any one who shuts his eyes to the industrial and economic forces that are at work in India at the present time, and that are patent upon the surface of agrarian life, who does not take into account the ever-increasing sub-divi... ...ldings (arising from the land-hunger of the peasant popul... ...veterate reluctance of the ryot to move even to the smallest distance from his natal place), the decline of industrial occupations other than agriculture, the rack-renting to which tenants are subjected by the more inconsiderate class of landlords and especially by middlemen of various degrees, the usurious rates of interest demanded by the money-lending ...lass, the speculative expenditure upon litigation, the proneness to extravagance ...festival occasions, and the numerous payments, in the form of petty bribes, ...ng the ryots themselves, but who concentrates his entire gaze upon one ...t alone of their poverty, will carry away a most distorted impression ...th of the malady which he has set himself to diagnose, and of the remedies which it is in the power or is the duty of Government to apply.

32. Before concluding his examination of this problem, the Governor General in Council desires to notice three aspects of the land revenue question involving three possible causes of hardship to the poorer landholder, which seem to him to be of much greater importance than the criticisms which he has so far been engaged in examining. The first of this is the pitch of enhancement; the second is the levy of the same assessment in bad years as in good, on the assumption that savings in the one will meet the losses of the other; the third is the effect of local deterioration upon land revenue payments.

33. That revenue enhancements must often be large is of course the direct consequence of long term settlements, and it is, no doubt, because their disturbing effect furnishes an argument for shorter settlements, that a reference to it has not been found in the fore-front of attack. There can be no ques... of the hardship which a family must experience in finding its incom... sudde... reduced by a third or even more, as may happen, for instance, w...

a term of settlement it is enjoying 75 per cent. of the assets, and re-settlement is made at 50 per cent. The question in the aspect now under consideration is not really affected (as is sometimes assumed) by the grounds on which the enhancement is made: a heavy addition to the assessment is as disturbing if justified by a large increase of cultivation as if resulting from a rise in valuation rates. It may be argued that a family in such a case has profited largely by the enjoyment of income which it would have lost under a shorter term settlement; that it should have saved from its surplus to meet the eventual curtailment of its means; and that the State will find long term settlements exceedingly disadvantageous if it is not only to lose all increment during their currency, but is also to forego part of its dues at their close. But the question must be considered from a practical point of view, and with reference to the conditions of human nature. The State cannot without hesitation call upon people suddenly to effect a great reduction in their domestic expenditure, however well justified in theory its demand may be. A man look more to the actual increase of his obligations than he will to the metical standards by which it is justified or determined. If for 30 years has been paying a land revenue of R1,000 and is called upon to pay upon re-settlement, it is small consolation to him to be told that while former sum represented 50 per cent. of his former assets, the latter only amounts to 47 per cent. of his assets as they now stand. A reduction in percentages far from compensating him for an enhancement of burdens.

34. To meet such cases the Government of India desire to lay much upon the principle of gradual and progressive enforcement of sudden increase of other than moderate dimensions. The mitigation of a large enhancement spreading its imposition over a term of years has been a recognized feature the settlement procedure of Upper India for a long time past, but has not recently been brought systematically into practice. In 1895 the Government of India, with the concurrence of the Secretary of State, drew general attention to the advisability of making larger use of progressive enhancements. In the North-Western Provinces, very complete effect has already been given to this principle. Similar rules have recently been used in the re-settlement of the Seoni district in the Central Provinces, and the expediency will now be considered of prescribing it for general guidance in those provinces. The rules on this subject contained in the Bengal Settlement Code of particular application to ryots and tenureholders, but they admit the use of progressive assessments in the Orissa settlements, though they lay down no definite scheme of progression, and, as a matter of fact, progressive assessments were most liberally granted in those settlements at a loss to the State of nearly 8 lakhs of rupees. In the Punjab [illegible] of progressive assessments has been discouraged on the ground that, [illegible] means of easing an enhancement to a large landholder, [illegible] of the [illegible] stances of the petty [illegible] life, who do who hold a [illegible] even to the smallest distance from his natal place), the decline of in the dema[illegible] pations other than agriculture, the rack-renting to which tenants are seems open [illegible] the more inconsiderate class of landlords and especially by middle other parts of degrees, the usurious rates of interest demanded by the point will be co[illegible] class, the speculative expenditure upon litigation, the proneness province would be [illegible] festival occasions, and the numerous payments, in the form to ryotwari settlem[illegible] the ryots themselves, but who concentrates his entire cent. the enhance[illegible] alone of their poverty, will carry away a most distinct imposed by annu[illegible] malady which he has set himself to diagnose, and assessment. Th[illegible] in the power or is the duty of Government to apply the doubling of [illegible] before concluding his examination of this problem substantial enhance[illegible] Council desires to notice three aspects of the land enhancement may [illegible] three possible causes of hardship to the poorer land these rules have, [illegible] be of much greater importance than the critic[illegible] ryotwari settlements [illegible] engaged in examining. The first of this is the pit[illegible] regard to the circum[illegible] is the levy of the same assessment in bad years is, therefore, the assumption that savings in the one will meet the losses of cases, even third is the effect of local deterioration upon land revenue payments a heavier pe[illegible]

33. That revenue enhancements must often be large is of course The question [illegible] sequence of long term settlements, and it is, no doubt, becoming effect furnishes an argument for shorter settlements, that [illegible] reason is [illegible] has not been found [illegible] fore-front of attack. There can be [illegible] ry of [illegible] the hardship which a family must experience in finding its income [illegible] ernm[illegible] uced by a third or even more, as may happen, for instance, w[illegible]

average of seasons, and it is assessed in the belief that cultivators will save from the surplus of good years to meet the deficit in bad. It is manifest, however, that, in tracts where the chances of a bad harvest are high, it must be exceedingly difficult to make allowances for crop failure in framing the assessment rates. And it is also clear that the agricultural classes have not as a rule yet learnt to regard a good harvest, not as an occasion for larger expenditure, but as a means of insurance against failure of crops. In truth, to a poor family a short harvest must be a severe calamity. The assessment may absorb but a small share of the gross produce of its land. But its circumstances depend on the net produce, on which the assessment is in higher proportion, and it is obvious that on inferior land a substantial deficiency in the outturn may leave no net produce whatever, so that (in the absence of savings) the assessment can only be paid by borrowing or by stinting the necessaries of life. When such a deficiency is frequent, the rigid demand of the land revenue must add very materially to the hardships endured by a poor and uneducated people.

36. In tracts where great variations from the average of produce are not very frequent, such a demand may be suitable enough, its simplicity and educative effect compensating for the hardship that may be felt in individual cases. But where the produce of the land is liable to great and frequent fluctuations owing to failure of irrigation or vicissitudes of season, there is reason to apprehend that a fixed assessment may ruin people before it teaches them. The revenue system of several provinces,—notably those of Madras and the Punjab,—have recognized the necessity of special arrangements for the remission of revenue for failure of crops on lands capable of being supplied by State irrigation works. In Madras no revenue is charged upon irrigable land the produce of which has not matured owing to the failure of the water-supply; and in the Punjab this principle has received a further development, a deficiency of produce, not amounting to total failure, entitling the ryot to a proportionate abatement of the assessment rate. This system entails an elaborate procedure of crop inspection and throws much responsibility upon native subordinates. But it has worked well, and is being extended. Unirrigated lands in the ryotwari provinces of Burma and Assam are ordinarily exempt from payment of assessment if left unsown; but these provinces afford almost the only exceptions to the rule that lands which are dependent upon the rainfall pay a fixed assessment irrespective of their produce. During the past twenty-five years, the advantages, for lands of this description, of a more elastic system of collection have been urged at various times on the Government of India by very high authority, and have been carefully debated with Local Governments. The weight of opinion has been against change; but this seems to be due partly to the idea that remissions in some years would be balanced by an increase of assessment in others, and partly to the difficulty contemplated in appraising the loss sustained by each of thousands of small holdings. The Government of India freely admit that a fluctuating assessment, in the sense of an assessment without a definite maximum limit in cash, and annually varying with the outturn of the crops, is exceedingly difficult to work with fairness, throws an undesirable amount of power into the hands of subordinate officials, and lacks the influence for thrift which has been the desire of Government to secure in its land revenue policy. It would be a retrograde step, and would imply a reversion to the methods of native rule. But these objections would not apply so forcibly to a system under which the produce of particular harvests would be taken merely to justify the reduction of a standard demand, when such produce falls below a point at which relief is, for general reasons, pronounced to be necessary. Experience gained on a large scale during the past years of distress, indicates that when crop failure affects an entire village, or other separately assessed area, the difficulty of dealing with holdings individually may possibly be met by working from aggregate to detail, by accepting the village, or other such area, as the unit for calculating the amount of reduction to be given, and leaving it to subordinate officials of approved character merely to distribute this amount according to the degree of the loss sustained by individuals. Where a landlord is interposed between the ryots and the Government, his assistance will often be of value in making this distribution, as it is in the interest of his rent-[illegible] Such a system will no doubt offer difficulties [illegible] would be indispensable. But the Government [illegible] certain well-known tracts of insecure land, wher[illegible] ations in produce, some such plan is not req[illegible] and the question of its introduction will receiv[illegible]

essential that the working of the system should be under the supervision o European officers of experience, at all events during the first years followin its introduction.

37. In a country of the size and diversity of India exceptions must occur t the general rule of agricultural progress, and localities are to be found where th conditions are those of actual deterioration. The Governor General in Counci has in mind not only the losses of population and of produce which are the unavoidable consequences of severe famine, but the circumstances of tracts and villages which lose ground owing to such special causes as the effect of decimating epidemics of malarial fever or other conditions, whether connected or not with vicissitudes of season. For some years past the Government of India have insisted upon the importance of the early detection of cases of local deterioration, and have committed to Provincial Departments of Land Records and Agriculture the conduct of systematic enquiries to this end. But the information thus collected has not always been fully utilized, and there have been cases in which a reduction of revenue was not granted till the troubles of the people had been aggravated by their efforts to provide the full fixed demand. It is no doubt true that any alteration of the assessment is in conflict with the terms of the original contract, by which the landholder has undertaken a liability for loss in return for an expectation of profit. But in this matter the interests of the Government are identical with the interests of the people, and it is unwise to exact from impoverished persons a revenue which they really cannot pay, merely because they are under an engagement to pay it. The Governor General in Council is convinced of the desirability of granting prompt relief in these cases, whether they involve tracts or single villages, even though such a course may involve a departure from the strict principles of settlement. The amount of revenue which the concession will cost to the State will be insignificant compared with the advantages obtained in assisting and encouraging an afflicted population.

38. In the review of their land revenue policy which has now been bro to a close, the Government of India claim to have established the follow propositions, which, for convenience sake, it may be desirable to summar before concluding this Resolution :—

(1) That a Permanent Settlement, whether in Bengal or elsewhere, is protection against the incidence and consequences of famine.

(2) That in areas where the State receives its land revenue from land- lords, progressive moderation is the key-note of the policy of Government, and that the standard of 50 per cent. of the assets is one which is almost uniformly observed in practice, and is more often departed from on the side of deficiency than of excess.

(3) That in the same areas the State has not objected, and does not hesitate, to interfere by legislation to protect the interests of the tenants against oppression at the hands of the landlords.

(4) That in areas where the State takes the land revenue from the culti- vators, the proposal to fix the assessment at one-fifth of the gross produce would result in the imposition of a greatly increased bur- den upon the people.

(5) That the policy of long term settlements is gradually being extended, the exceptions being justified by conditions of local development.

(6) That a simplification and cheapening of the proceedings connected with new settlements, and an avoidance of the harassing invasion of an army of subordinate officials, are a part of the deli policy of Government.

(7) That the principle of exempting or allowing for impro vements is one of general acceptance, but may be capable of f rther extension.

(8) That assessments have ceased to be made upon prospective assets.

(9) That local taxation as a whole though susceptible of some redistri- bution is neither immoderate nor burdensome.

(10) That over-assessm or widespread source of poverty fairly be regarded nat it cannot

The Government of India have further laid down liberal principles for future guidance and will be prepared, where the necessity is established, to make further advance in respect of—

(11) the progressive and graduated imposition of large enhancements;
(12) greater elasticity in the revenue collection, facilitating its adjustment to the variations of the seasons, and the circumstances of the people;
(13) a more general resort to reduction of assessments in cases of local deterioration, where such reduction cannot be claimed under the terms of settlement.

39. In thus defining their policy, the Government of India would not desire to claim for the land revenue system of British India an exactitude or a freedom from blemish to which it cannot pretend. Historically it owes its immediate origin to practices inherited from the most decadent period of native rule, and its form to changes made slowly, and not without mistakes? by men who were aliens to the country, and could only with difficulty, and by slow degrees, assimilate the requirements or enter into the feelings of the people. Where habit and precedent count for more than wisdom, there has been need for caution in reform; and logical completeness or simplicity could not be expected of a system, born amid such surroundings, applied to such manifold conditions and to so heterogeneous a population, and subject, in the various stages of its development, to considerations of practical expediency rather than of abstract symmetry or scientific perfection. Indeed the one claim which the Government of India would decline to make for the land revenue system of this country is that it can properly be regarded as a science at all. In no country can land valuation be so described; and India, in spite of records, estimates, and tables, is no exception to the rule. A part of the weakness of the criticisms which have been directed against it, arises from the erroneous assumption that it can be regulated by fixed laws, or shaped by arithmetical standards. Assessments cannot be dictated by the theorist in his study; they elude dogmatic treatment, and can only be safely worked out by the Settlement Officer in the village and on the fields. While they may admit of statistical analysis, they are liable to be hampered by premature statistical definition. The true function of Government is to lay down broad and generous principles for the guidance of its officers, with becoming regard to the traditions of the province and the circumstances of the locality, and to prescribe moderation in enhancement, and sympathy in collection. Above all it is its duty to exercise discrimination in the choice of the agents whom it employs for this most critical and responsible of tasks. The Governor General in Council acknowledges with gratitude the services that have been rendered to Government in this respect by a long line of devoted and capable officers, and he believes that the existing system, if pursued upon the lines that have been indicated, is both well suited to the present conditions of the country, and compatible with its future development, and that the revenue which it provides, and which is more lenient in its incidence than at any previous stage of Indian history, is capable of being levied from the people with surprisingly little hardship and without discontent.

Madras.
Bombay.
Bengal.
North-Western Provinces and Oudh.
Punjab.
North West Frontier Province.
Burma.
Central Provinces.
Assam.
Hyderabad.
Coorg.

ORDER.—Ordered that the above Resolution be forwarded to the Local Governments and Administrations noted on the margin for information.

Ordered also that the Resolution be forwarded to the Finance Department for information and to the Foreign Department for communication to the Chief Commissioner, Ajmer-Merwara, and the Honourable the Agent to the Governor General, Baluchistan.

Ordered also that the Resolution be published in the Supplement of the *Gazette of India*.

(True Extract)

J. B. FULLER,

Secretary to the Gover[illegible] India.

APPENDIX.

Summary of replies of the Local Governments.

Annexed to this Resolution will be found the replies of the various Local Governments to the particular allegations made with regard to their land revenue systems by Mr. Dutt. The Government of India in the above Resolution have refrained from commenting upon these seriatim, preferring to leave to the local administrations the task of reply. The reproduction of their replies in connected form will, it is hoped, be of public service in resolving doubts which have their origin for the most part in an imperfect acquaintance with the history and development of the land revenue policy of Government. The charges brought by Mr. Dutt against the administration of each province and the rejoinders to them will be here briefly summarized, in sequel to the general exposition which has already been made.

THE CENTRAL PROVINCES.

2. (*a*) *That both in the settlements of 1863—68 and in recent re-settlements the rents of tenants were fixed too high and much in excess of one-sixth of the gross produce.*—In these provinces rents as a general rule are low. The enhancements resulting from the settlements of 1863—68 were not authoritatively imposed by Government, but were obtained by agreement with the landlords and tenants; in more than half of the number of districts there was practically no rent enhancement, and such enhancements as were secured were paid without difficulty and left rents at a very low level. During the 30 years' currency of these settlements, rents in some tracts rose largely, in the main as the result of landlords' demands. At the recent re-settlements Government intervened for the reduction of such as seemed oppressively high. The enhancements imposed upon tenants whose rents had not been raised by their landlords were moderate, exceeding 16 per cent. in no district but Sambalpur, where the ryots hold direct from Government, the previous assessment having been almost nominal, and the Settlement Officer's figures only raising the rate per cultivated acre to 5½ annas. The existing rents in no district reach a sixth of the gross produce and in most districts are nearer a tenth. To raise them to a sixth would impose a crushing addition, and the propriety of Mr. Dutt's standard has been publicly repudiated by a gentleman—himself a landholder—who lately represented these provinces in the Imperial Legislative Council.

3. (*b*) *That at the settlements of 1863—68 and at recent re-settlements the assessment on the village proprietors* (*malguzars*) *has been unduly severe.*—The settlements of 1863—68 reduced the land revenue of the Central Provinces: during their currency the provinces prospered exceedingly, and there is probably no part of India which showed greater progress in the ensuing 30 years. The value of land rose rapidly, and a large export trade developed. Of the nine districts, the re-settlement of which has recently been completed, in only two does the share of the landlord's income taken by Government exceed that formerly taken, and the increase is, respectively, only from 50 per cent. to 51 per cent. and from 49 per cent. to 50 per cent.; in the other seven districts the share was reduced and in some cases very substantially reduced. In districts which were resettled before the commencement of the period of agricultural depression, such as Raipur and Bilaspur, the new revenue, though largely exceeding the former revenue, was collected without any difficulty. And, finally, even making allowance for the large proportionate area of poor soil, the incidence of the revenue on cultivation is now exceedingly moderate, in only one district approaching one rupee per acre and in four of the nine districts being less than 6 annas per acre.

4. (*c*) *That by the "half-assets" rule of 1855 the Government was bound to take no more than half of the existing rental as its revenue; and that the common disregard of this rule and its final abrogation by the Government of India in 1888 was a serious injustice to the people.*—The misapprehension on which this criticism is based has already been fully exposed, and a reference

may be made to the Minute by the Honourable the Chief Commissioner for a refutation in detail of Mr. Dutt's contention.

5. (*d*) *That the method of land valuation employed for the increase of rents is too complicated to be understood by the people and leads to excessive enhancements.*—Land valuation extending to separate fields or holdings must always be a technical process; it is necessary to employ differential rates for the valuation of land of different qualities, and the arithmetical calculations used in the Central Provinces merely serve the purpose of a sliding scale to facilitate the adoption of valuations which are not averages for a tract but are suitable to particular villages, and do not exceed present payments by a larger sum than can reasonably be imposed. Fixed scales of average rates are unsuitable for a country of very heterogeneous soils, and, where rents are low and uneven, frequently result in larger increments than the tenants can be asked to pay. The object of the system is to moderate enhancement, not to facilitate it, and it has proved of special service in the reduction of oppressive rents which has formed an important feature of several recent re-settlements. The classification of the land is effected in accordance with distinctions and is expressed in terms which are well known to the people, and their opinion has always been taken into careful account in fixing the relative values of the various soil classes.

6. (*e*) *That over and above the revenue the Government takes cesses amounting to 12½ per cent. on the assets.*—Mr. Dutt has erroneously imagined that cesses are calculated on the assets. They are calculated on the revenue, and under a half asset assessment they amount to only 6¼ per cent. on the assets. The addition of cesses to a 60 per cent. assessment raises it to 67½ per cent. and not to between 70 and 80 per cent. as supposed.

7. (*f*) *That the sufferings of the people during the past seven years have been largely the result of over-assessment.*—The districts which show the greatest deterioration—Saugor and Damoh—have during the past seven years not paid even as much revenue as was due from them under the former settlement, and it has not been possible to trace any connection between incidence of assessment and the amount of famine relief which has been required.

MADRAS.

8. (*a*) *That the principles accepted during the early years of the ryotwari settlement gave the ryots a right to a permanent settlement which has been unjustly confiscated within the past forty years.*—Save for an unauthorized proclamation issued by the Settlement Officer of the Salem district over 100 years ago, no declaration has been made to the people binding the Government to a permanent settlement. During the discussions which attended the introduction and gradual evolution of the ryotwari settlement, opinions were recorded—in some cases by highly-placed officers of Government—in favour of the eventual permanency of the assessment, and so late as 1862 a guarded adherence to this view was expressed by the Secretary of State. But whatever weight may at the time have attached to these views they remained mere expressions of opinion as to the future policy of Government, and were never given practical effect to or adopted as a principle for immediate application. A necessary preliminary to the introduction of a permanent settlement was the fair initial valuation of the land, and this, under the conditions of a ryotwari settlement, was a task of great difficulty, which could only be successfully completed after years of experience and the correction of many unavoidable mistakes. Moreover, during the first-half of the last century, the revenue administration of the country was disturbed by the constant necessity of reducing the demand, and the introduction of a permanent settlement was barred by the impossibility of stereotyping a revenue which was more than the people could pay. Meanwhile a change took place in the views and policy of the Government, and in 1868 the Secretary of State decided finally against making any declaration that the existing assessments should be permanent. The only claim that the ryots of Madras can urge to a permanent settlement rests on the fact that at one date the eventual making of such a settlement was in contemplation, and no rights were affected by the subsequent decision that the time had not come for limiting the maximum amount of the land revenue.

9. (*b*) *That, accepting the principle that the revenue is to be liable to periodic revision, the people have been subjected to unjust enhancement by the decision of 1885 that revenue might be enhanced on other grounds than a demonstrable rise in prices.*—This contention has been considered in paragraph 22 of the Resolution. It is discussed very completely in paragraphs 24 to 33 of the letter from the Madras Board of Revenue which forms one of the annexures.

10. (*c*) *That in calculating "net produce" as the basis of assessment an insufficient deduction for cost of cultivation is made from the produce of inferior soils.*—It is extremely difficult to estimate a ryot's expenditure in the cultivation of land of different qualities, but the Madras Government has always safeguarded itself by liberal deductions from the gross produce on other grounds, and, further, by the general adoption of assumed rates which are below those indicated by its calculations. It is obvious that, as a general rule, less money or trouble is spent on the cultivation of poor than of good land: it is impossible to frame a scale of charges which is more than approximately correct; but there is nothing to show that the minimum deduction employed to represent cost of cultivation is unduly small. When Mr. Dutt writes that R6 do not cover the cost of cultivation of any culturable soil in India, he must have omitted to consider, for instance, the large area of poor land which is sown after perfunctory ploughing with the smaller millets. It is shown, moreover, that the deductions made from the produce of poor soils, though low in themselves, are relatively higher than those allowed in the case of good soils, and their sufficiency is further illustrated by the fact that, accepting the produce estimates as adequate, they would leave little or no margin of profit to a ryot cultivating on the half produce rent which is commonly exacted by sub-leases. But, as has been pointed out in paragraph 16 of the Resolution, these calculations of the produce and expenses of cultivation have never been pressed to their full conclusion, and the exact rates employed are much below those which the "half net produce" principle would justify. It may be remarked that there is no warrant for the statement referred to by Mr. Dutt that the severity of the rates used for assessing poor land has kept three million acres out of cultivation. Under the ryotwari settlement cultivation has increased very largely—by no less than 63 per cent. during the latter half of the past century—and the area now recorded as unoccupied consists in great part of land which is only nominally culturable.

11. (*d*) *That the adoption of 30 per cent. of the gross produce as a maximum limit of assessment has led to over-assessment.*—This proportion of the assumed gross produce was referred to by the Madras Government in 1856 as a measure of assessment. But its adoption as a guide was objected to by the Court of Directors and was finally negatived in 1864. A reversion, according to Mr. Dutt's advocacy, to the gross produce as the basis of assessment and the adoption of a fifth share as the portion of the Government would double the existing revenue, which is calculated to be equivalent to about one-eleventh of the produce of the land, excluding live stock from calculation and the value of such secondary products as straw.

12 (*e*) *That the ryots are unjustly treated by the compulsory levy under the Irrigation Act of 1900 of water-rate for land commanded by an irrigation work.*—Lands are not liable to water-rate unless they necessarily receive sufficient water to grow an irrigated crop and no charge is made when the effect of percolation from a Government irrigation work is merely to facilitate irrigation from wells. The Act was passed after the fullest consideration by both the Madras and the Supreme Governments subject to the condition, insisted upon by the latter, that the water-rate should only be levied in cases where a full and constant supply of water is assured; and its general effect is to relieve the tax-paying community of a share of the cost of State irrigation works by taking a small contribution from the individuals whose land they assist to enrich.

Bombay.

13. (*a*) *That since the country passed under British rule, the land revenue has been continuously raised and is now enormously in excess of its amount at the time of cession.*—A comparison made in the year 1880 showed that the land

revenue demand of 1878-79 was very nearly the same as that paid by the country during the latter days of Native rule. Enhancements imposed since 1878-79 have raised the demand by 15 per cent. only and the general result is that the re-assessments of the past 30 years have done little more than recover reductions made during the earlier portion of the last century.

14. (*b*) *That the assessments are made without reference to either produce or prices and are excessive, absorbing more than a fifth of the gross produce which is suggested as a maximum limit.*—The process of revenue assessment in Bombay works from aggregate to detail, as must indeed be almost always the [illegible], whatever be the theoretical basis of assessment, when Government is [illegible]ing with the cultivators direct. An examination is made of the circum[illegible]nces of each tract with special reference to those which indicate the increase [illegible]he value of land since the last preceding settlement. An estimate is framed [illegible] the revenue enhancement which may be fairly imposed on each tract—or group of villages—and this enhancement is distributed over the ryots' holdings according to a holding valuation based on a survey of the area and of the quality of the soil. The valuation is relative, not absolute, and is practically used for distribution only, the actual amount of the assessment depending on the judgment formed of the aggregate assessment which can be fairly imposed on the tract or group of villages. The total enhancement is not framed with exclusive regard to prices, but prices are among the factors considered, and it can be shown that enhancements have commonly fallen short of the limit which the rise in prices would have justified,—a fact which is borne out by the rapid increase in the value of land, and the desire of the trading and money-lending classes to invest money in its acquisition. No attempt is made to reconcile the assessments with any theoretical share of the gross produce, but it can be shown that, taking the Presidency as a whole, the assessment falls much below a fifth of the gross produce, and is indeed nearer a tenth, even allowing for the chance that one year in every three should prove unfavourable. In the fertile country of Gujerat the assessments are much higher in proportion to produce than elsewhere, and reach their maximum in the Broach district where they are equivalent to about a fifth of the gross produce *in grain*, but to less than this if allowance be made for the superior value of the cotton crop which covers a large portion of the land. The ryots commonly sublet at a rent of half the gross produce, and the assessment is on the average equivalent to about a fifth of the amount which such a rent would bring the revenue-payer.

15. (*c*) *That enhancements on individuals should not exceed the limits imposed by law in Bengal on the judicial enhancements by landlords of tenants' rents, and that the proceedings of assessing officers should be liable to be called in question in the Civil Courts.*—This contention appears to rest on the assumption that the revenue of the State is of no more importance than the income of individuals, and that the State cannot safely be trusted with special powers for the assessment and collection of its taxes. Such powers are taken universally, and without them Government would be impossible. The limitations which the law of some provinces has placed on landlords' rent enhancements are specially directed to increasing the tenants' share of the profits left for division among private interests by the demands of the State, and could not reasonably be adopted to the detriment of the public revenue. Moreover, it is not the case that the Bengal Tenancy Act imposes definite limits to judicial rent enhancements which rest on the ground that the existing rent is below the prevailing rate or has been depreciated by a rise of prices. In the latter case enhancement is not permitted to the full extent of the rise; but under the Bombay settlement procedure such a margin is invariably left when the course of prices is used as a basis for enhancing the revenue. An instance in point is given in paragraph 10 of the Bombay Report.

16. *(d) That the land revenue assessment is generally excessive, and that it has impoverished the people and made them resourceless and helpless in years of bad harvests.*—It has already been remarked that the land revenue is much lighter than it would be under Mr. Dutt's proposal of one-fifth of the gross produce. It falls short of the rent at which most of the land is sublet with a profit of from 200 to 300 per cent. on the assessment. That the rates employed for the assessment of unoccupied land have not checked its reclamation seems evident from

the fact that the 40 years ending with 1895-96 witnessed an expansion
per cent. in cultivation—double the rate at which population increased.
is nothing to show that the revenue demand is exorbitant. But its effect o
people has undoubtedly in recent years been seriously complicated by the g
uncertainty of the seasons. The regulation of the assessment by an aver
which allows for this uncertainty assumes that the people will save in g
years to meet the losses of bad years,—an assumption which experience h
hardly justified. Nevertheless a comparison of the features of last year's fami
with those of the famine of 1876-77 shows much that is encouraging. The
was but little of the relinquishment of land in the Deccan which was so ma
25 years ago, and the proportion of cultivators who sought relief on fa
work was much smaller. Indeed, save in Bijapur and Sholapur, where the fa
of crops was complete, the cultivators were able to maintain themselves wit
State assistance, and in these two districts the proportion seeking relief
exceeded 12 per cent. of their number.

The Punjab, the North-Western Provinces and Oudh, and Bengal.

17. There is but little which remains for remark in Mr. Dutt's criticisms
far as they apply to the Northern Provinces. It is shown that the adoption
one-fifth of the gross produce as the standard of the Government revenue
the Punjab would lead to a very large enhancement in the demand—probab
indeed a larger enhancement than in any other province, since the assessment
notoriously light and very much below the pitch justified by the half-asset
principle in its narrowest sense. The reports from the North-Western Provinces
similarly indicate the care which Government has taken not to use this principle
to enforce its rights to very large enhancements, the assessments of the eighteen
districts which have been re-settled during the last 15 years falling at only 47
per cent. of the assets.

18. In regard to these provinces, Mr. Dutt has raised the expediency of
further interference by the State to prevent the ejectment and rack-renting
tenants by their landlords. The relation of landlord and tenant is not of cours
peculiar to Upper India. Under the ryotwari systems of Bombay, Madras, and
Burma a large and increasing proportion of the land is regularly sublet at a
rent of half the produce, and the growth of a tenant class who find a means of
livelihood between the land and its nominal cultivators is at once a consequence
of a moderate land revenue assessment and a proof of its moderation. In the
Northern Provinces of India, however, the employment of tenants for the culti-
vation of the land is not a comparatively recent outgrowth of our revenue system,
but a practice of long standing, generally due to the grant or seizure by private
individuals of rights intermediate between those of the actual cultivator and
those of the State; and in these provinces the Government has interfered to
protect by law at all events a section of the tenants from the pleasure of their
landlords. It is of the utmost economic importance that the man who actually
cultivates the soil should have the energy and resources to cultivate it well, and
it is a matter for regret that in recent settlements in the North-Western Pro-
vinces and Oudh it has not been found possible actually to reduce rents which
were too exorbitant to be taken as a basis of assessment. But interference in
the interest of the tenant-cultivator not uncommonly misses its object; and when,
as frequently happens, its result is merely to secure to one class a surplus
which is discounted by sub-letting to another, it serves no public end except in
so far as it may tend to the general orderliness of the population. Within the
last 15 years the Legislature has created a strong body of occupancy tenants in
Bengal, has secured the tenantry of Oudh against enhancement at over-frequent
intervals and in immoderate proportion, and has practically given to every
tenant in the Central Provinces fixity of tenure at a fair rent. Nearly two-thirds
of the tenant area in the North-Western Provinces and about a fifth in the
Punjab are held by tenants with rights of occupancy. This is not the place to
discuss the measure for extending tenant right in the North-Western Provinces
which has recently passed the local Legislative Council. As regards the Punjab,
the opening given to cultivators by the canal colonization schemes, which are

mong the most successful features of recent land administration, have probably oviated for some time to come any need of interference to protect the tenant lass from the effects of competition for their holdings.

J. B. FULLER,

Secretary to the Government of India.

PART II.

No. 4.

REPLIES OF THE LOCAL GOVERNMENTS.

Annexure referred to in paragraph 2 of the Resolution of the Government of India, Department of Revenue and Agriculture, No. 1, dated 16th January 1902, regarding certain recent criticisms of the Land Revenue policy of the Indian Government.

INDEX.

PAGE.

1. Letter No. 4256, dated 22nd December 1900, from the Chief Secretary to Government, North-Western Provinces and Oudh 1

Enclosure—

Letter No. 664—I.-293A., dated 21st November 1900, from Board of Revenue to Government, North-Western Provinces and Oudh 3

2. Letter No. 243, dated 28th December 1900, from the Revenue Secretary to Government, Punjab . . . . . *ib.*

Enclosures—

Letter No. 953, dated 7th December 1900, from Financial Commissioner, Punjab, to Government, Punjab 4

Note, dated 30th November 1900, by the Hon'ble Mr. J. Wilson, Settlement Commissioner, Punjab . . . . . *ib.*

3. Letter No. 191, dated 13th March 1901, from the Secretary to Government, Madras . 8

Enclosure—

Resolution No. 542, dated 6th December 1900, of the Board of Revenue, Madras . 9

4. Letter No. 2181, dated 30th March 1901, from the Chief Secretary to Government, Bombay 45

Enclosure—

Memorandum in reply to Mr. R. C. Dutt's letter concerning Land Revenue settlements in the Bombay Presidency . . . . . *ib.*

5. Letter No. 1682, dated 11th April 1901, from the Chief Commissioner, Central Provinces 57

Enclosures—

Note by the Hon'ble Mr. A. H. L. Fraser, C.S.I., Officiating Chief Commissioner, Central Provinces, on Land Settlements . . . . . *ib.*

Letter No. C.-290, dated 1st December 1900, from Commissioner, Jubbulpore Division, to Chief Commissioner, Central Provinces 65

Letter No. 50—147, dated 8th February 1901, from Commissioner of Settlements and Agriculture, Central Provinces, to Chief Commissioner, Central Provinces . . 71

6. Letter No. 838-T. R., dated 24th June 1901, from Secretary to Government, Bengal . 82

No. 4256, dated Allahabad, the 22nd December 1900.

From—The Chief Secretary to the Government of the North-Western Provinces and Oudh,

To—The Secretary to the Government of India.

I AM directed to acknowledge the receipt of your letter No. 2046, dated 13th October 1900, forwarding a copy of a letter from Mr. R. C. Dutt, concerning land settlements in Northern India, and requesting that the Government of India may be furnished with a statement of the case in reply to Mr. Dutt, after consultation with the chief revenue authorities of the Province.

2. In reply, I am to forward, for the information of the Government of India, a copy of a letter * from the Board of Revenue, who were consulted as requested in your letter; and to say that the Lieutenant-Governor agrees with the Board that there is little in Mr. Dutt's proposals that calls for remark in so far as these Provinces are concerned.

* No. 664 / I—293A., dated 21st November 1900.

3. In the earlier paragraphs of his letter Mr. Dutt gives an account of the history of land settlements in these Provinces, which does not call for any lengthy criticism. The pitch of the assessments in the early years of British rule in these Provinces followed the standard which we inherited from the native rulers. After experience the British Government found that standard to be too high, and lowered it before the Mutiny to 50 per cent. of the assets. This proportion of the assets is now in force as the Government share, though it is not often—indeed, it is rarely—taken. As Mr. Dutt himself accepts 50 per cent. of the assets as fair revenue, nothing more need be said on this part of his letter. The Government of the North-Western Provinces and Oudh is, as a matter of fact, more lenient than Mr. Dutt claims it should be.

4. In paragraph 14 of his letter Mr. Dutt states that the first object of Government is the protection of the cultivators, and that this object is imperfectly secured under the present law. He expresses a hope that the Government will so modify the law as to extend occupancy rights to all settled tenants in Northern India. As the Government of India is aware, the Lieutenant-Governor has, throughout his administration, had under his consideration the necessity of securing a greater measure of protection to tenants in these Provinces than the present law gives them. The subject is encompassed with more difficulties than Mr. Dutt appears to realize, and his proposal to give occupancy rights to all settled tenants involves a more drastic departure from the existing law than the circumstances of the Provinces require. As a Rent Bill making such changes in the law as the Lieutenant-Governor, after much discussion and consideration, decided to submit for the approval of the Government of India and Her Majesty's Secretary of State, is now before the Legislative Council, His Honour will not further pursue this subject, except to remark that if Mr. Dutt's praiseworthy motives impel him to give special prominence to the interests of the tenants, the Lieutenant-Governor, while having the interest of the tenants at heart, is bound to act fairly by the landlords also.

5. In paragraph 18 of his letter Mr. Dutt summarizes the proposals which he has made in his various communications on this subject under seven heads, (*a*) to (*g*). Of these, it would appear, from Mr. Dutt's letter under reply, that the only heads which he considers applicable to these Provinces are (*a*), (*d*), (*e*), and (*g*), as no reference is made to the other matters in his remarks upon the North-Western Provinces and Oudh.

6. In paragraph 18 (*a*) Mr. Dutt suggests that, where the State receives land revenue through landlords, the "Saharanpur Rules" should be universally applied, and the State demand should be limited to one-half the rental. As is well known, this rule is of universal application in the North-Western Provinces and Oudh. But it is necessary to point out that, while the rule itself has remained in force since 1855, its application has since then been greatly modified in the interests of the agricultural classes. When the half assets rule was first of all substituted for the practice of assessing at 66 per cent. of the rental, considerable discretion was left to the assessing officers, who reduced assessments that were found to press too heavily, and retained or raised assessments that they found could easily be paid, without minute regard to arithmetical estimates of rent-rolls. When rules were afterwards laid down for the ascertainment of assets, the rental assessed on was not necessarily the actual rental, but an estimate of what the rental should be under proper management. If a Settlement Officer thought the rents too low, he assumed that the landlord could, and should, raise them, and assessed on the supposition that they were raised to his standard. This system of assessing on prospective assets has been in all recent settlements set aside, and the Government now aim at securing a revenue which is only one-half of the assets actually existing at the time of settlement, provided these have not been kept fraudulently or negligently at an excessively low level. In practice, the standard is further reduced by allowances made for improvements carried out by the landlord, for precariousness of cultivation, for indebtedness or poverty of the landlords and for severity of enhancements. Moreover, where the landlords cultivate themselves, a rebate of varying amount is generally allowed on their *sír*, and the arrangements now made, for the graduation of their assessments, when any substantial increase is made in the revenue demand, are extremely liberal. The ordinary rule is that for the first five years of a new settlement the revenue should not exceed by more than 25 per cent. the demand previously payable, and that if the enhancement exceeds 40 per cent. there should be two progressive steps of five years each. In calculating the assets also, rents which are believed to be excessive are excluded; while the enhancement of rents on which the enhancement of revenue must ultimately depend has been restrained—in the North-Western Provinces by the occupancy law, which has kept the rents of the majority of tenants well below the level to which they would have been raised by unrestricted com-

petition, and in Oudh by the statutory limitations imposed by the present Rent Act. Thus, while the half assets rule has remained unchanged, its application has been greatly modified in the proprietor's favour. The Settlement Officer of earlier days assessed frequently above the level of existing rents if he thought they could be raised by proper management. The Settlement Officer of the present day does not, except in case of gross fraud or negligence, go beyond the ascertainment of the rents actually paid; and he frequently declines to accept as true assets rents which are actually recorded, but which are, in his opinion, too high to be regularly paid.

7. While the method of calculating assets has thus been modified in favour of the landlords, the percentage taken has also, in practice, been lowered below half assets for the reasons indicated in the foregoing paragraph. The following table gives the percentage of revenue to assets at the time of settlement in all districts in which settlements have been completed during the last fifteen years :—

Province.	District.	Term of settlement in years.	Assets.	Revenue.	Percentage of revenue to assets
			Rs.	Rs.	
North-Western Provinces.	Jalaun tract, in Jalaun district	16	15,72,752	7,54,229	47·9
	Dehra Dun (Eastern and Western Dun)	20	1,68,627	82,476	48·9
	Gorakhpur	30	52,53,160	24,38,112	46·40
	Basti	30	42,49,026	19,44,175	45·7
	Bulandshahr	30	41,61,348	19,76,659	47·5
	Saharanpur	30	30,41,692	14,32,427	47·09
	Muzaffarnagar	30	33,07,223	15,91,246	48·11
	Jhansi (excluding Lalitpur)	20	11,07,285	5,51,175	49·78
	Bijnor	30	22,98,980	10,66,927	46·41
	Lalitpur (Jhansi district)	30	4,02,479	1,97,398	49·05
Oudh.	Unao	30	33,21,105	16,03,028	46·53
	Partabgarh	30	29,68,676	13,46,522	45·36
	Bara Banki	30	44,50,546	20,28,399	46·
	Rae Bareli	30	34,09,102	16,06,948	47·13
	Sultanpur	30	32,10,876	14,99,705	46·7
	Lucknow	30	21,03,530	9,86,569	46·9
	Sitapur	30	34,94,273	16,15,760	46·3
	Fyzabad	30	32,96,490	14,61,922	44·35

8. With reference to the term of settlement dealt with in paragraph 18 (*d*) of Mr. Dutt's letter, the ordinary rule in these Provinces is that settlements should not be made more frequently than once in thirty years. In several cases this term has been extended, and at present no district is under twenty years' settlement, except Dehra Dun, Jhansi, and a part of the Jalaun and Naini Tal districts.

9. In paragraph 18 (*e*) of his letter Mr. Dutt suggests that no cesses should be imposed on the rental of the land except for purposes directly benefiting the land, and that the total of such cesses should not exceed 6¼ per cent. of the rental in any case. The reasons justifying the imposition of cesses have been discussed at the time of the passing of the different enactments on the subject, and it would open up a very wide question to consider now how far the various cesses imposed can be considered as benefiting the land within Mr. Dutt's meaning. As the Board of Revenue point out, the only cesses which Mr. Dutt specially objects to are those for schools and dispensaries, the amount of which is insignificant. The total amount of cesses levied in these Provinces comes to 8 per cent. of the rental, and is thus 1¾ per cent. in excess of the scale proposed in Mr. Dutt's letter. This is the only point in which the adoption of Mr. Dutt's proposals would mean any change in the direction of greater liberality in the arrangements in force in these provinces. The reduction of the proportion taken in cesses would involve alteration in the arrangements of Local, Provincial, and Imperial finance, and is not a matter which the Lieutenant-Governor feels called on to discuss; but I am to point out that, owing to the liberality shown in assessing the revenue, the total amount taken as revenue and cesses is, in the great majority of cases, actually less than the amount which, even according to Mr. Dutt's views, may be reasonably accepted as fair. The assessment of cesses is ordinarily made in practice, as is well known, on the revenue and not on the rent. In place of assessing 8 per cent. on the gross assets, the Settlement Officer calculates 16 per cent. on the revenue as being the cesses. If the assessment of revenue is made at 48·5 per cent. of the assets, the total payments on account of revenue and cesses will be almost exactly equal to the 56¼ per cent. of the assets which Mr. Dutt recognises as fair. If the revenne assessment is below 48·5 per cent. of the assets, the total payments will be below 56¼ per cent. Thus, if the assessment is made at 48 per cent. of assets, the total payments for revenue and cesses amount to—

$$\frac{48}{100}\left(1+\frac{16}{100}\right)=\frac{1}{100}\left(48+\frac{48\times16}{100}\right)=\frac{1}{100}(48+7{\cdot}68)=55{\cdot}68 \text{ per cent.}$$

of the assets. On a consideration of the percentages given in paragraph 7 of this letter, it will be manifest that in almost all districts of these Provinces the Government already shows greater liberality to the revenue-payers than is asked for in the memorial.

10. In paragraph 18 (*g*) Mr. Dutt requests that appeal be allowed to an independent tribunal in the case of any difference between cultivators and Settlement Officers in the matter of assessment. This proposal is not discussed in the body of Mr. Dutt's letter; no reasons are given for it; its acceptance might conceivably touch the financial solvency

of the Government, and would certainly be altogether subversive of the principles hitherto followed in the assessment of land revenue in British India. From time immemorial the Government's right to a share in the produce of the soil has been unquestioned, and the Government alone has decided what that share should be. The rule under which the Government takes only one-half of the assets is a rule which Government has imposed on itself, and it cannot allow any agency which it creates or maintains to judge between itself and the revenue-payer. No tribunals, except those in the Revenue Department, have the requisite knowledge to dispose of disputes relating to land assessment; nor can any authority, except the Government itself, mitigate the severity which the enforcement of a just claim (such as an assessment at 50 per cent. of the assets) might entail on the revenue-payers. It is on the Government that the responsibility must rest of determining how the rule should be applied in cases of a class or an individual. It would be an unfortunate day for the country if the Government were to divest itself of this responsibility, and place upon the Civil Courts the responsibility which it has hitherto exercised itself and which it alone can exercise with due regard to the public interests, and yet with the leniency which the circumstances of time or place may call for.

No. $\frac{664}{\text{I.—293A.}}$, dated the 21st November 1900.

From—H. F. HOUSE, ESQ., Secretary to the Board of Revenue, North-Western Provinces and Oudh,

To—The Chief Secretary to the Government, North-Western Provinces and Oudh.

WITH reference to G. O. No. $\frac{3539}{\text{I.—962D.}}$, dated 23rd October 1900, I am directed to submit the following remarks by the Board regarding the matters referred to by Mr. R. C. Dutt in his letter of the 12th May 1900 on land settlements in Northern India.

Present:

Honourable MR. H. F. EVANS, C.S.I.,
and
Honourable MR. D. T. ROBERTS.

2. There is little in Mr. Dutt's letter that calls for remark with reference to the settlements of the North-Western Provinces and Oudh. To a critic who admits that "the principle on which the land reveuue is fixed in Northern India, *viz.*, at one-half the rental, is fair," it is perhaps unnecessary to reply. It is possible, however, that he is not aware to what extent Government has refrained from exacting in full that proportion of the assets which he considers to be a fair standard for the revenue, where the circumstances of the *zamindari* bodies called for and justified such moderation.

3. He quotes statistics showing the large increase in revenue due to revision of settlement in Oudh, Garhwal, and Budaun. Bearing in mind the fact that the revised demands have been generally below half assets, the conclusion is that the revenue of the expiring settlements had, from various causes, fallen considerably below what he accepts as a standard of the fair share of the assets to which the State is entitled, and that to this cause alone is due the fact that the revision of the demand involved a large increase.

The suggestion that the high rentals in Oudh, which have led to the enhancement of the demand, have been *caused* by the revision of settlement is not borne out by the facts ascertained at that revision and reported in full detail by the assessing officers.

4. In paragraph 16 of his letter Mr. Dutt criticises the system of cesses. He argues that the reduction of the revenue from 66 to 50 per cent. of the rental loses all point if the difference is again taken in the shape of cesses. Cesses were, however, not entirely unknown even when the demand was fixed at the higher percentage of the assets. He admits a cess for roads is open to no objection. He omits to express an opinion as to the *patwari* and *chaukidari* cess, and presumably cannot find reason to object to them. He takes exception only to the cesses for schools and dispensaries, the amount of which is insignificant.

5. As to Mr. Dutt's remark in paragraph 14 regarding fair rents and secure tenures for cultivators, the need for legislation in this direction has been fully recognised in these Provinces, as Mr. Dutt will no doubt admit when the Rent Bill has passed into law.

No. 243, dated Lahore, the 28th December 1900.

From—A. H. DIACK, Esq., Revenue and Financial Secretary to Government, Punjab and its Dependencies,

To—The Secretary to the Government of India.

IN accordance with the instructions contained in your letter No. 2047, dated 13th October 1900, I am directed to submit a copy of a letter No. 953, dated 7th December 1900, from the Junior Secretary to Financial Commissioner, and its enclosure, being a Note by the Honourable Mr. J. Wilson, Settlement Commissioner of the Punjab, which contains a statement of the case in the Punjab in answer to the criticisms contained in Mr. R. C. Dutt's letter on Land Settlements in Northern India received with your letter under reply.

2. I am to say that the opinions expressed by the Financial Commissioner and Settlement Commissioner have the concurrence of His Honour the Lieutenant-Governor subject to the following remarks. Two controversial matters are touched on in Mr. Wilson's Note, *viz.*, the proposed amalgamation of land revenue and cesses and the tenancy question. The first of these has not yet reached a stage at which an authoritative opinion can be expressed by the Punjab Government. The second is happily at rest in the Punjab at present, and owing to the large areas of Crown waste which are being brought nnder cultivation with the aid of new perennial canals the demand for cultivators during the next 20 years is likely to be so great that ordinary agricultural tenants will to a large extent be ahle to make their own terms with their landlords.

3. In regard to the effect on cesses of the Saharanpur Rules, I am to say that, while the case is correctly stated in paragraph 8 of Mr. Wilson's note, the following additional observations appear to be required. The XXXVIIIth of these Rules expressly provided for the payment of three cesses aggregating 2¼ per cent. on the land revenue, and the intention of taking cesses in addition to land revenue was clear, while at the same time there was no engagement on the part of Government that the number of cesses should not in course of time be increased. Rule XLII further provided that these three cesses and the pay of the village chaukidars should be assumed as payable from the net assets before the determination of the Government demand. If it be taken that one chaukidar on R3 per mensem is sufficient for a small village paying a land revenue demand of about R500, two chaukidars for a village paying Rs. 1,000, and so on, the pay of chaukidars would amount to about 7 per cent. on the land revenue. The total amount assumed as payable from the net assets would thus be 9¼ per cent. on the land revenue, or half that percentage of the net assets which would thus be reduced from 100 to 95·4. The limit to the land revenue demand would thus be 47·7 per cent. and not 50 per cent. of the net assets. In view of what is explained in paragraphs 7 and 9 of the Note this small correction does not, in Sir Mackworth Young's opinion, affect the conclusion arrived at by Mr. Wilson, that the aggregate of land revenue and cesses in the Punjab is a moderate and reasonable proportion of the net assets received by proprietors from their land.

No. 953, dated Lahore, the 7th December 1900.

From—M. S. D. BUTLER, Esq., Junior Secretary to Financial Commissioner, Punjab,

To—The Revenue and Financial Secretary to Government, Punjab.

IN your letter No. 189* of 29th October 1900 you asked that a reply might be prepared to certain criticisms by Mr. R. C. Dutt on the system of land settlements in Northern India. In reply, I am directed to forward, in original, a Note by the Settlement Commissioner which makes, Mr. Tupper thinks, a very good reply to Mr. R. C. Dutt, and which has his general concurrence subject to the few remarks which follow.

*Proceedings, October 1900, Nos. 74-76 A.

2. As regards what is said in paragraph 6 of Mr. Wilson's Note, Mr. Tupper thinks that the disturbing effect of re-assessments is much less now than what it used to be 25 years ago. The people have got more accustomed to our methods and have more confidence in the limitations of our demands. Moreover, it is thoroughly understood that re-assessment brings with it the often much needed re-adjustments of demand and other measures of relief where the former assessment has in course of time become unsuitable.

3. The Lieutenant-Governor is probably acquainted with Mr. Wilson's views on lump sum payments as expressed in paragraph 10 of the Note. The present is not a suitable opportunity for the discussion of this subject, nor is it necessary, for the purpose of answering Mr. Dutt, to give an opinion upon it. Accordingly Mr. Tupper will only say here that the question of principle involved has arisen separately in connection with Mr. Wilson's proposals for the assessment of the lands which will be irrigated by the Jhelum Canal and will in this way come before Government.

4. In paragraph 13 of the Note Mr. Wilson does not fully state the case as to the twelve years' rule in the Punjab. What he probably meant was that ever since 1868 it has been a rule of law laid down by the Tenancy Act that no tenant shall acquire a right of occupancy by mere lapse of time. In the early Punjab settlements made by officers who brought with them from the North-West the practice prevailing a twelve years' rule was frequently applied. It was not, however, authoritatively established; the nature as well as the length of the occupancy was considered; and in some places or with reference to some classes of tenants periods of 10 or even 20 years were substituted. There is sufficient information on the matter in paragraph 200 of the Settlement Manual. Of course it should not be forgotten that the *ryot* of Bengal is the peasant proprietor of the Punjab, and that the Bengal *samindar* has no place here. The tenancy question is therefore in a different plane; and arguments drawn from Provinces where there are *samindars* of the Bengal type have no application. Any re-opening of the tenancy question in the Punjab at the present time would in Mr. Tupper's opinion, be not only quite unnecessary but extremely harmful.

Note by the Honourable MR. J. WILSON, *Settlement Commissioner, Punjab, dated 30th November 1900.*

1. I propose in this note to confine myself to the discussion of those criticisms and suggestions, contained in Mr. Romesh Chundra Dutt's letter dated 12th May 1900, which

relate to the land-revenue system of administration in the Punjab. He summarises his proposals in paragraph 18 of his letter, and I take the suggestions there made in order.

2. (*a*) He recommends that where the State receives land-revenue through landlords, and the revenue is not permanently settled, the State demand be limited to one-half the rental. This rule is already in force in the Punjab. In paragraph vii of the Assessment Instructions of 1893, sanctioned by the Government of India, the rule is stated as follows :—

Douie's Settlement Manual, Appendix I.

"The assessment of an estate will be fixed according to circumstances, but must not exceed half the value of the net assets";
and in Rule vi it is said—

"A full fair rent paid by a tenant-at-will, though sometimes falling short of the net assets, may generally, in practice and for purposes of assessment, be taken as a sufficiently near approximation to them on the land for which it is paid."

I understand that Mr. Dutt is satisfied with these instructions.

3. (*b*) He asks that where the State receives land-revenue direct from cultivators, the rate be limited to a maximum of one-fifth of the gross produce of the soil. As a matter of fact, in the Punjab the land-revenue nowhere exceeds one-fifth of the gross produce, and usually it equals a much smaller fraction. No particular fraction of the *gross* produce is however prescribed as the limit of the land-revenue demand, the only limit being that already mentioned, *viz.*, half the value of the *net* assets. Almost exactly half the cultivated area of the Punjab is cultivated by the owners themselves, *i.e.*, the State receives the land-revenue of half the cultivated area of the Province direct from the cultivators. In assessing the land-revenue demand on such land, the rule above quoted is adhered to, *i.e.*, the assessment is limited to half the value of the "net assets," a term which is defined as meaning "the average surplus which the estate may yield, after deduction of the expenses of cultivation including profits of stock and wages of labour"; and the best basis for an estimate of the net assets in such a case is taken to be the fair rents paid by tenants-at-will for similar land in the neighbourhood. Such rents are often in the Punjab, paid in kind, the share of the gross produce taken by the landlord varying in different parts of the Province from one-half to one-fourth or one-fifth, according to the quality of the soil, the rainfall, the facilities for irrigation, the density of the population, and so on. Where the prevalent rent is one-half the gross produce, the theory of half net assets would make the limit of the State's demand one-fourth of the gross produce, but as a matter of fact, so many deductions are made by the Settlement Officer in calculating the net assets, and so well below the half net assets brought out by his calculations, does he keep in his actual assessment, especially in assessing owners who cultivate the land themselves, that, as already said, the actual assessment nowhere exceeds one-fifth of the gross produce. It is more often equal to one-seventh, one-eighth or even a smaller fraction of the gross produce; and to introduce a rule limiting the revenue to one-fifth of the gross produce would be more likely to lead to an increase than a diminution of the assessments now made. Probably, if Mr. Dutt were acquainted with the circumstances of this Province, he would prefer to retain the present 'half net assets' rule, without the addition he advocates.

Annual Revenue Report, Statement No. XII.

Assessment Instructions, paragraph vi.

4. In order to ensure that the poorer classes of peasants cultivating their own lands are not too highly assessed on the basis of rents paid on lands in their neighbourhood, it is proposed to introduce into the Punjab the system followed in the North-Western Provinces, under which such poor peasants are assessed on the lands they themselves cultivate at rates considerably lower than those charged on similar lands owned by rent-receiving landlords. This will ensure a lenient assessment to such cultivators much better than the rule proposed by Mr. Dutt.

5. (*c*) He proposes that where the State receives land revenue direct from cultivators, an increase of prices should be the sole ground of enhancement at the time of re-settlement. This rule would be very difficult to carry out in practice, and would be very unfair in its operation. It is extremely difficult, indeed impossible, to arrive at any certain conclusion as to the percentage by which prices have increased between one settlement or another. Are we to take the averages of periods of five years, of ten years or of fifteen years? Are we to compare present prices with those of a period of years before, or a period of years after, the last settlement? Are we to include or to exclude the prices of years of exceptional scarcity or of exceptional plenty? In the Punjab it is very usual for small land-owners who cultivate part of their own lands to let part of it to tenants, and in such cases it is only fair to take into account a rise of rents due to an increase of population, which again may be due to the construction of a railway or canal at the expense of the State. Again, if an increase of prices were made the sole ground of enhancement, this would naturally lead to a fall of prices being made the sole ground or almost the sole ground of reduction of assessment; and this would end in a grossly unfair distribution of the total land-revenue demand. At every re-settlement it is found that the distribution of the assessment, which may have been fair enough when the settlement was made, has become very uneven. In some holdings the net profits of the owner have increased owing to causes beyond his control; in others, they have diminished, as for instance, owing to the spread of sand or of salts in the soil, the falling-in of a well, the growth of weeds difficult to eradicate, the migration of population, and such like; and if in such cases the old assessment were enhanced proportionately all round merely with regard to an increase of prices, the result would be ruin to many, and a most unfair distribution of the land revenue demand. In the Punjab very liberal remissions of land-revenue are made in consideration of new improvements, *e.g.*, the land

revenue on a new well is not enhanced for a period of twenty years, and these remissions are sufficient to ensure that improvements are not unduly taxed; witness the steady spread of cultivation and increase in the number of wells, embankments and other permanent improvements in most districts of the Punjab, which show that the land-owners have no fear that their improvements will lead to an unfair enhancement in the land-revenue assessment, and that the present rules do not deter land-owners from expending capital and labour on the improvement of their land.

6. (*d*) He asks that settlements be made not oftener than once in thirty years. In the Punjab the settlements of most of the districts in the east of the Province were made for thirty years, but the instructions now are that "no re-assessment is to be fixed for more than twenty years except with the permission of the Government of India," and the usual practice now is to fix a term of twenty years for a new assessment. The history of the discussion regarding the term of settlements will be found in paragraphs 481—493 of Douie's Settlement Manual, and it will be seen that the term of twenty years was adopted as a sort of compromise between two sets of opinions. The orders then passed contemplate the possibility of fixing a shorter term in backward tracts and under exceptional circumstances, and it would certainly not be advisable to lay down any hard-and-fast rule that the term shall in no case be less than thirty years. In some parts of the Punjab the development of the resources of the country is likely to be so rapid, owing to the construction of railways and canals at the expense of the State, the shifting and increase of the population and the rise of prices, that it would not be fair to the rest of India to make the assessment for a longer term than twenty years and so leave to individuals too large a share of the unearned increment which is the due of the State. Moreover, as already said, it is desirable, especially in a country of small peasant proprietors, that at no long period of time there should be a re-adjustment of the land-revenue apart from the question of enhancement. The evils of re-settlement proceedings are apt to be exaggerated. In the Punjab the improvement in the system of record has been such that re-settlement proceedings last a much shorter time than they used to do, and cause little change in the ordinary course of district administration. The disturbance of men's minds due to re-settlement operations is of no great importance, and is caused much more by the revision of the record which generally accompanies re-assessment proceedings than by the re-assessment itself. There seems no good ground for re-opening the question in the Punjab, and the present orders, quoted above, should be allowed to stand.

Assessment Instructions, paragraph X.

Government of India's Circular No. 27, dated 16th December 1895.

7. (*e*) He prays that no cesses be imposed on the rental of the land except for purposes directly benefitting the land; and that the total of such cesses assessed on the rental may not exceed 6¼ per cent. in any Province of India.

In the Punjab, besides the small cess which goes to pay the common expenses of the village, and which is not realised by the Government, the cesses realised on the land revenue are—

(1) The village officers' cess levied under section 29 of the Punjab Land Revenue Act, which may not exceed 6¼ per cent. on the 'annual value,' a term which is defined to mean double the land-revenue. The cess has hitherto generally been assessed at something less than this rate. The proceeds do not go to Government, but go to pay the village headmen, rural notables and village accountants, whose services are of great value to the land owners, as well as to the Government.

(2) The local rate levied under Section 5 of the Punjab District Boards Act, 1883. This also may not exceed 6¼ per cent. on the "annual value," and at present is almost everywhere Rs. 5-3-4 per cent. on the "annual value." The proceeds of this rate are expended on local purposes, such as the provision of roads, schools, dispensaries, seráis, arboriculture and the other matters detailed in Section 20 of the Act.

Thus the maximum percentage on the "annual value" at present allowed by law for cesses is 12½ per cent. The "annual value" is double the land-revenue assessed on the land, and if the land-revenue were assessed at the maximum allowed by the Assessment Instructions, *i.e.*, at the full half net assets, the annual value would equal the rental, the total maximum sum realisable by the State from the land would be 50 per cent. the rental as land revenue, and 12½ per cent. on the rental as village officers' cess, local rate, *i.e.*, 62½ per cent. of the total rental or total net assets. Mr. Dutt would the State's demand on the land to 50 per cent. of the rental for land-revenue and cent. for cesses, total 56¼ per cent.

8. Now in the first place it is misleading to write of the "Saháranpur they reduced the State's demand for land-revenue *and cesses* to 50 per cent. They were intended to reduce only the *land-revenue proper* from 66⅔ per cent. the rental, and it was never intended to abolish cesses over and above the Cesses were realised to a very large amount over and above the land-revenue Native Rulers who preceded us, and although they were greatly reduced cesses still continued to be realised over and above the land-revenue. The demand for land-revenue was theoretically 66⅔ per cent. of the rental along intended, and understood by the people, that cesses would continue over and above the land-revenue, after its reduction to 50 per cent. under the Saháranpur Rules.

9. Secondly, while the maximum demand fixed for the State land-revenue and cesses is 62½ per cent. of the net assets or rental, we do not realise the maximum, and in most districts the total land-revenue

realised falls very far short of it. The cesses imposed in most districts total up to less than 11 per cent. on double the land-revenue, instead of the maximum of 12½ per cent.; and the land-revenue itself in most districts is well below the allowable maximum of 50 per cent. of the net assets.

For instance, in the Shahpur District, resettled in 1893, the assessment imposed amounted to only 39 per cent. of the estimated net assets. In Gurdáspur it was a little more than 25 per cent. In Pesháwar, settled in 1896, it works out to just over 25 per cent. In Hissar it was about 45 per cent. In Jhelum District, recently settled, it is about 35 per cent. of the estimated net assets. In the Mooltan and Muzaffargarh Districts, now under settlement, the assessments proposed are generally about 45 per cent. of a very liberally estimated net asset. So that even in districts where the assessment most nearly equals the maximum allowable, the actual demand for land-revenue and cesses is 45 per cent. + (11 × $\frac{45}{50}$ =) 55 per cent. of the total rental against the 56¼ per cent. allowed by Mr. Dutt. For the Punjab generally the present assessment of land-revenue and cesses together certainly does not exceed 45 per cent. of the net assets.

Settlement Report, paragraph 70.
Settlement Report, paragraphs 60 and 67.
Settlement Report, paragraphs 23 and 78.

10. I am myself of opinion that our present system, under which we realise from the owners of agricultural land a large proportion of the net assets as land-revenue to be expended on general administration, a smaller percentage for the payment of village officers and another smaller percentage for local improvements, although it has not led to overassessment, is unnecessarily complicated and confusing, and is unsuited to the circumstances of the Province. The individual land-owner has not, and cannot hope to have, any power to alter the percentage of his net assets which is realised from him for any of those purposes. That is fixed, and must continue to be fixed, by the Government. It does not matter to him personally how the different sums realised from him are credited. What concerns him is the total sum realised from him under all heads. The present system requires us to calculate out on each holding the amount of land-revenue due from it, the amount of village officers' cess and the amount of local rate, and the elaborate calculations thus required for each of the three millions of owners' holdings in the Punjab entail an immense amount of unnecessary labour annually, confuse the peasant, the Patwári and all account offices, and lead to the impression that the total demand from the land is higher than it really is. It would be much simpler and more satisfactory if the demand for land-revenue and cesses were lumped together and assessed on the land in one sum, the total proceeds for each district being allotted in fixed proportions by one annual calculation at head-quarters to the different heads of expenditure. The objects on which the cesses are at present expended must continue to be maintained, but we need not work out the fraction required for such purposes on each holding. Whether the consolidated demand representing land-revenue and cesses should be limited, as at present, to 62½ per cent. of the net assets, or as Mr. Dutt proposes, to 56¼ per cent. or even to a smaller proportion, is a matter for decision, with reference to the general finances of India. If it could be reduced to 50 per cent. of the net assets, the balance being made up by making the rich Province of Bengal contribute its fair share to the Imperial finances, or by making the wealthy and prosperous classes whose income does not come directly from the land subscribe more than they at present do for Imperial purposes, I should be glad for the sake of the land-owners of the Punjab. But until the general state of the finances allows of this being done, it is no great hardship for the Punjab land-owners to be required to pay for general and local purposes up to 62½ per cent. of their net profits from the land. Little more than fifty years ago, the whole of the net profits of cultivation were taken from them by the State and in the early days of our rule the land-revenue demand absorbed nearly the whole of the net profits. The proportion of the net profits realised as land-revenue and cesses has steadily diminished, until now the selling value of proprietary rights in the land is returned at 70 years' purchase of the land-revenue. (The figures on which this calculation is based may be exaggerated, but it is certain that average land in the Punjab can be sold at fifty times the land-revenue assessed upon it). And of the total realizations from the land a much larger proportion than formerly is spent on local purposes directly benefitting the land-owner.

Annual Revenue Report, paragraph 7 (c).

11. (*f*) He prays that where the Government provides water for irrigation, the cultivator may be left the option of paying for the water if he chooses to use it, and that no compulsory water-rate be imposed. In the Punjab this is the universal rule so far as the occupiers' rate is concerned, *i.e.*, the cultivator need not take the water unless he likes, and pays for it only if he takes it. It is also generally the rule as regards the charge made, as owners' rate on enhanced land-revenue, on the land-owner of canal irrigated land in regard to the increased value of his net profits or rental due to canal irrigation. In a few districts, however, the land-revenue on land irrigable by a canal has been enhanced on the ground that the land is rendered secure from drought by the presence of the canal, and that as the land-owner is therefore safe to get his rent in both good and bad years, he should pay a higher fixed land-revenue whether he uses the water or not. I am myself in favour of making the owners' rate or enhancement of land-revenue fluctuate with the area actually irrigated in each harvest, but the subject is at present under discussion and will shortly be considered by the Punjab Government and the Government of India in connection with the re-assessment of the Fazilka Tahsil of the Ferozepore District.

12. (*g*) He prays that in the case of any difference between cultivators and Settlement Officers in the matters of assessment, an appeal be allowed to an independent tribunal not concerned with the fixing and levying of rents and rates. In the Punjab appeals in matters of assessment lie from the Settlement Officer to the Settlement Commis-

sioner and from him to the Financial Commissioner. None of these authorities has anything to do with the fixing of rents except those of occupancy tenants. More especially, they have no power to fix the rents of tenants-at-will on which the net assets estimate is calculated. I presume Mr. Dutt's objection under this head would not apply to the Punjab.

13. In paragraph 14 of his letter Mr. Dutt suggests that it should be considered whether a maximum limit of rents in proportion to the gross produce should not be laid down by law in the case of ordinary cultivated lands, and that the law should be so modified as to extend occupancy rights to all settled tenants in Northern India. In the Punjab the relations of landlord and tenant have from time to time been very fully discussed and Tenancy Acts were passed in 1868, and again in 1887. A history of the controversy and the results attained will be found in Douie's Settlement Manual, paragraphs 197 to 222. In the Punjab, as already said, land-owners themselves cultivate about 50 per cent. of the total cultivated area, some 10 per cent. is held by tenants with right of occupancy, and the remaining 40 per cent. by tenants-at-law. The tenants with right of occupancy are protected by law from arbitrary ejectment or enhancement of rent, and their position is a very secure one. The tenants-at-will may be ejected or may have their rents enhanced at the will of the landlord, the only protection given them by the law being that, if ejected, they can claim compensation for improvements, and if they broke up the land from waste, compensation for disturbance also. The rule that 12 years' continuous cultivation gives a tenant a right of occupancy has never been introduced into the Punjab. There will always be a difference of opinion as to whether protection from ejectment and from arbitrary enhancement should not be extended to a larger body of tenants than these now protected, and if the question were re-opened, I myself, like Mr. Dutt, should be in favour of greatly extending it; but the landlord and tenant question is nowhere so acute in the Punjab as to justify us in re-opening the controversy which was closed by the Tenancy Act of 1887. That Act has on the whole worked well, and the tenants-at-will are generally in a prosperous condition. Rents will always depend largely on the pressure of the population on the soil, and in the south-west of the Province at all events the demand for tenants is greater than the supply. The Hissar District mentioned by Mr. Dutt has always been exceptional in the matter of notices of ejectment, the average number of such notices issued in the last eight years having been 2,302 per annum, so that the figure quoted by Mr. Dutt, *viz.*, over 2,000 in 1898-99, was nothing unusual for that district. It was not due to any great extent to the approval of settlement operations, as the term of settlement has still a number of years to run except in one of the five tahsíls into which the district is divided, and in that tahsíl the number of notices issued in 1898-99 was only 540, or not much more than a fifth of the number issued in the whole district. The total number of holdings of tenants-at-will in the Hissar District is 109,660; so that even in this exceptional district, only about 2 per cent. of the total number of tenants-at-will receives a notice of ejectment every year. In the great majority of these cases ejectment does not actually take place; the landlord being content with a small enhancement of rent, and this, in ordinary times, the increase of population and rise of prices enable him to secure.

Annual Revenue Report, Statement XII.

There are in the Punjab some three million tenants-at-will cultivating over ten million acres, and there is no grievance so great as to justify us in stirring up the excitement and bad feeling between the landlord and tenant classes which would certainly be caused by any attempt to alter the present relations between them.

14. I need say nothing about the Punjab Land Alienation Bill which has now been passed into law after full discussion.

No. 191, dated Fort St. George, 13th March 1901.

From—The HON'BLE MR. G. S. FORBES, I.C.S., Secretary to the Government of Madras, Revenue Department.

To—The Secretary to the Government of India, Revenue and Agriculture Department.

I AM directed to refer to Mr. Maconochie's letter No. 2043, dated 13th October last, forwarding a letter from Mr. R. C. Dutt concerning land settlements in Madras and asking that the Government of India may be furnished with a report in answer thereto.

Miscellaneous.

2. In reply, I am directed to forward a copy of the Proceedings of the Board of Revenue, No. 542 dated 6th December last, containing an exhaustive statement of the case in answer to Mr. Dutt prepared by the Hon'ble Mr. Nicholson, C.I.E. With the Proceedings is a copy of the order of this Government thereon, No. 191, dated 13th March 1901.

Extract from the Proceedings of the Government of Madras, Revenue Department, No. 131, dated 13th March 1901.

Read again—

Endorsement, Mis. No. 2758, Revenue, dated 29th October 1900.

Read the following—

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 542, dated 6th December 1900.

Read the following—

Letter from E. Maconochie, Esq., I.C.S., Under Secretary to the Government of India, Department of Revenue and Agriculture (Land-Revenue), to the Secretary to the Government of Madras, Revenue Department, dated Simla, 13th October 1900, No. 2043 :—

Mis. No. 542, dated 6th December 1900.

RESOLUTION.—The Board has been called upon to express an opinion on the points discussed by Mr. Dutt in his letter, dated 20th February 1900, addressed to His Excellency the Viceroy. For a full comprehension of Mr. Dutt's views and for the purposes of reply it is necessary to consider remarks in a book in which the letter has since appeared, and the Board will therefore occasionally travel outside the mere words of the letter under consideration.

2. The experience and the position of Mr. Dutt and his sympathy with the ryot entitle his remarks to every consideration, while a full discussion will help to elucidate several debated matters; the Board will therefore deal with the subject at some length.

3. Mr. Dutt's three definite suggestions are contained in paragraph 13 of his letter, but the preliminary paragraphs with their connected remarks elsewhere, necessarily call for criticism prior to the consideration of his formulated proposals; his main points are as follows :—

(1) that by the early ryotwari settlement the Madras ryot had a declared and indefeasible right to an unalterable and perpetual assessment, and that this right subsisted for the first half of the century (paragraphs 2 and 3); that this right has been confiscated by the British Government within the last forty years, when they established the new Settlement Department and introduced at that time permanency only for a period, whereby the assessment is subjected to possible revision after each such period (paragraphs 4 and 5);

(2) that subsequently to the introduction of this new principle it was laid down by Lord Ripon and accepted by the Madras Government that the periodical settlement should be confined to revision "on the sole ground of the rise in prices," but that this result of long "years of mature deliberation" was subsequently rejected in the Secretary of State's despatch of 1885 which has thrown the Madras cultivators back into another era of uncertainty and "unjust enhancement" (paragraphs 6 and 7);

(3) that the present method of settlement is based on the principle of taking half the net produce for Government which involves calculations liable to error with, in such cases, results fatal to successful agriculture (paragraph 8);

(4) that a further rule is that the assessments should not exceed one-third of the gross produce on land not irrigated at Government cost, and that this rule being taken as a guide, leads to unduly high assessments, and that these unduly high assessments will or do necessarily impoverish the ryot (paragraph 9);

(5) that the recent Act to amend the irrigation law of the Presidency is contrary to custom, injurious in effect, and unjust in its provisions (paragraphs 10 to 12).

In his discussion of these points Mr. Dutt makes various remarks which will be alluded to in their place.

4. Mr. Dutt therefore suggests—

(*a*) that the proposals of Lord Ripon in 1882 be adopted as a necessary principle in present and future settlements or re-settlements;

(*b*) that one-fifth of the gross and not half of the net produce be adopted as the future maximum;

(*c*) that the water-rate be not made compulsory.

5. *Point* 1 *in paragraph* 3 *supra.*—For about forty-five years the periodicity of settlements, in money at least, has been an accepted principle. From the date of the well-known order of Government, No. 951, Rev., dated 14th August 1855, which originated the survey of the Presidency and the revision of the assessment, this has been the invariable and accepted practice notwithstanding that in the early part of this period remarks may be found, as quoted by Mr. Dutt, which seem to indicate an opinion that the original assessments were or were intended to be permanent. This survey and revision of the assessment have been expressly sanctioned by the Secretary of State, who, in the well-known despatch of 1862, in which the eventual introduction of permanency in the assessment was accepted, at the same time laid down the necessity, as a preliminary step, for the revision of the then assessment, observing that "the existing settlement records which determine the supposed extent of each holding and, by consequence, the actual rate of assessment, are in many cases untrustworthy," that "there is ample evidence that the actual incidence of the assessments as regards particular fields or estates requires careful readjustment," and that Her Majesty's Government considered that the Presidency was not then "in the condition which would warrant them in authorising a permanent settlement of the land-revenue on the assessed lands at the existing rates." The discussion of points (1) and (2) would therefore be of mere academic interest, but that the grave charge is made that Government has confiscated rights and has *thereby* been enabled to enhance

assessments which were perpetual; moreover, the Board believes that the history and object of the present survey and settlement have been misunderstood and that they should be exhibited in a day light.

6. Mr. Dutt bases the charges contained in point I in paragraph 3 *supra* on a few sentences quoted from Sir Thomas Munro in 1812, from the Government in 1855-56, from the Board in 1857, and from Government in 1862. His exact words are as follows:—

> "The *first* point to which I desire to invite . . . . attention is that this right of the Madras cultivator to a fixed, perpetual and unalterable assessment, recognized by the British Government during half a century, has been virtually confiscated by the British Government within the last forty years."
>
> "I cannot believe that the British Government deliberately desired on this or on any other occasion to violate a right which it had deliberately affirmed and recognized before. I am inclined to believe that in the Settlement and Survey operations which were introduced after 1857, the real position of the Madras cultivator was lost sight of, and rules were introduced to secure an increase of the land-revenue without an adequate consideration of the rights of the cultivator. So far as the Madras cultivators are concerned, there can be little doubt that the rights previously assured to them have in effect been withdrawn, and the pledges previously given to them have in effect been violated. And, at the present time, the Madras cultivator, instead of holding "his land in perpetuity without any increase of assessment," is subject to enhancement at each recurring settlement, and has been reduced to a state of poverty and indebtedness which makes him an easy prey to famines in years of bad harvests."

7. That the founders of the ryotwari system originally purposed the permanency of the assessment is beyond doubt; Colonel Read's proclamation in Salem in 1796 is clear on this point, and the writings of Sir Thomas Munro distinctly show that one of the leading ideas of the early system was that of a permanent assessment whether immediate or in the near future. Assuming, however, for the moment—which is incorrect—that Munro used the words "fixed" or "permanent" in the sense of perpetual or unalterable, it must be noted that this was merely a principle of the ideal or purposed ryotwari system; it was "his idea" to make the assessment permanent *when the time should arrive,* but the whole of his and other men's writings and the whole of the land revenue history of the Presidency show that this principle was, for a variety of reasons, never brought into practice; much less was it a declared right; and still less was such policy secured to the ryots as a right. "The history of the different districts, as given in the Manuals, is one of a series of new "hukumnámás" or assessment orders by which rates were experimentally lowered, raised and lowered, again till, in 1855-58, a general and systematic resurvey and revision was ordered and the modern order of things began" (Baden-Powell, Volume III, page 38). Not merely did the enormous assessments—especially enormous at the then prices—of both the original and revised (1818) systems, utterly preclude the fixing of the assessment in perpetuity and necessitate a continual series of reductions, remissions and evasions, but the system itself as an organised and declared system was never fully introduced even in those districts where the system was most in vogue, whilst in others it was, as regards the existence of the permanent field survey and field assessment which were the declared basis of Munro's system, practically non-existent. Those who assert the right claimed must prove that the right ever existed, that it was defined and ascertained and was ascertainable in the middle of the century, and that if ascertainable it was practicable. Though such proof is absent the Board will adduce proof to the contrary on all the above points.

8. The Board will establish the following points:—

(*a*) that the words "fixity" and "permanency" as applied to the assessment did not, when used regarding the ryotwari system, connote the idea of perpetual immutability;

(*b*) that the right claimed was never made a "right" either by formal authoritative declaration or by enactment;

(*c*) that in the intentions of the founders of the system the idea of permanency was absolutely reciprocal; if Government could not demand more, neither was it ever to receive less;

(*d*) that if permanency had been established it would have ruined the ryot owing to the weight and inequality of the assessment;

(*e*) that, partly owing to the weight of the assessment at the then prices and conditions, partly to the absence of a proper survey, permanency was never established as a fact, but remained a mere intention or guiding purpose which was not binding in perpetuity but is alterable according to circumstances.

9. *Point (a)—The words "fixity" and "permanency" as applied to the assessment did not when used regarding the ryotwari system connote the idea of perpetual immutability.* In the old papers on the ryotwari system, neither the word "fixed" nor "permanent," as applied to the ryotwari assessment, necessarily or usually means perpetual and unalterable as supposed by Mr. Dutt. The founder of the system, Sir Thomas Munro, used the word "fixed" as the opposite of variable, fluctuating, uncertain or provisional; as he incessantly pointed out, one chief merit of the system was that a fixed assessment was, in theory at least, laid upon the field not upon the produce or upon the man, whereas in former years, the assessment was wholly uncertain, without any standard, and varied according to season, produce, the health, wealth or capacity of the ryot, the whims of the officials, etc. Munro, in fact, used the word "fixed" or "permanent" assessment only in a qualified sense, as meaning a standard or maximum assessment which should be stable and not be liable to frequent alteration; he did not mean an unalterable assessment; the lands were to belong to the ryots in perpetuity, but the assessment though "permanent" and even a "maximum," might be raised or lowered

according to the exigencies of the State. In 1820 when, as Governor, he was commenting on the settlement of Bellary, a district settled by himself and then considered a model of the ryotwari settlement, he observed as follows :—

"The survey rates having, under the lease, become unequal, in some places too high, in some too low, and in many been abandoned, it has become a question whether they ought not to be again corrected. I am decidedly of opinion that they ought not to be touched, and that they ought to stand as the foundation of every future settlement. By having such a standard, *Government may in every future period raise or lower the revenue*, according to the necessities of the State, by simply increasing or adminishing this standard by a certain rate."

Again, on the same district, he said:

"The last point for consideration is whether the reduction of 25 per cent. should be *permanent* or not. I think that it ought to be so. I do not by this mean that it is never to be altered, but that it is not to be altered frequently, but only at distant intervals, when the exigencies or the prosperity of the State may *demand an increase* or admit of a reduction of revenue."

In 1824 in his well-known Minute on the condition of the people, he observed as follows of the survey assessment: "I trust that we shall never have to go beyond the original assessment," and in almost the last sentence of that Minute in speaking of the district surveys (a term which then included settlement), he says "when completed they will furnish a groundwork on which the land revenue of the country may with safety . . . . be lowered or *raised* according to circumstances."

It is clear then that Munro himself, though hoping and preparing for a "permanent" assessment, had no intention, even by such settlement, of precluding Government from raising the assessment when necessary. Indeed no such idea was possible in the mind of the man who wrote in the same Minute as follows :—

"We are now masters of a very extensive empire, and we should endeavour to secure and improve it by a good internal administration. Our experience is too short to judge what rules are best calculated for this purpose. It is only within the last thirty years that we have here begun to acquire any practical knowledge; *a longer period must probably elapse before we can ascertain what is best.* Such a period is as nothing in the existence of a people; but we act as if this were as limited as the life of an individual. We proceed, in a country of which we know little or nothing, as if we knew everything and as if everything must be done now, and nothing could be done hereafter. We feel our ignorance of Indian revenue, and the difficulties arising from it; and instead of seeking to remedy it by acquiring more knowledge, we endeavour to get rid of the difficulty *by precipitately making permanent settlements* which relieve us from the troublesome task of minute or accurate investigation, and which are better adapted to perpetuate our ignorance than to protect the people."

10. *Point (b)—The right claimed was never made a "right" either by formal authoritative declaration or by enactment.* While "the principles" of the ryotwari system have been frequently mentioned in the writings of Munro, of other officers, of the Board, and of Government at various times, those principles have never been authoritatively formulated and publicly notified, still less have they been legislatively established, as principles binding the Government and the ryot in a mutual contract as in the case of landholders under a "permanent settlement" (see Regulation XXV of 1802); the principles have been stated either unauthoritatively as the opinions or as the results of the settlements of individual officers, or, when authoritative, as general principles which should be the guides to uniformity and continuity in action; there has been no public declaration binding Government to future action or abstention from action, but only "instructions" to officers and explanations to authorities. In fact, the contrast between the action of Government in regard to the two systems is so remarkable as to be obviously intentional: in the case of the permanent (zamindari) settlement Government has bound itself for ever by legislative enactment and, as compelled by that law, has given to every such landholder a *sanad* declaring the perpetuity both of tenure and assessment; there is no such statute with regard to the ryotwari system nor has any such document ever been issued to ryots. In this connection it may be pointed out that in Regulation II of 1806 the non-zamindari districts are expressly spoken of as "districts of which the assessment of the land revenue is not permanently fixed." Regulation XXIX of 1802 appoints karnams to each village of a district "where the land revenue may have been permanently assessed on the lands;" this regulation applies only to zamindari areas, so that Regulation VI of 1831, in appointing the village officers in general, enacts that it shall not affect the office of karnam instituted by XXIX of 1802 in districts of which the land revenue has been "permanently" fixed, thus clearly differentiating, so late as 1831, between the permanently and non-permanently assessed areas. So also in Regulation IV of 1822 enacted after the introduction of the revised ryotwari system, the "permanent" and "temporary" settlements are again absolutely distinguished.

The case of Canara originally consisting of the north and south divisions, is a crucial instance, for in that district the right of private property was always particularly clear, it was settled by Munro himself, and it was considered an especially good example of the ryotwari tenure and system. In that district (North Canara) the question of permanency has been judicially raised and decided in favour of Government by the High Court of Bombay (High Court Reports, Volume XII, 1875), the court finding "that the assessment had not become unalterably fixed in law since the British acquisition." The reasoning applies with even greater force to the other districts, where rates were higher and more fluctuating, and system less distinct.

With the conclusive facts of the land revenue history before it, the Board does not desire to lay undue stress on this point since formal public announcements and

long-established custom following thereon would, if found, warrant especially careful consideration in altering the principles of settlement; but the fact remains that Government is nowhere and in no way bound by any law, public notification or declaration as to permanency; on the contrary, in the laws up to so late as 1831, the settlement of lands other than those under the zamindari settlement was declared to be "temporary" and non-permanent. It will presently be shown that there has been no custom of permanency in the rates of assessment.

Moreover, if as Mr. Dutt claims (page 95 of his book), "the land revenue is a *tax*" it is difficult to see how, being a tax, it could be made permanent even by enactment.

11. *Point (c)—In the intentions of the founders of the system the idea of permanency was absolutely reciprocal; if Government could not demand more, neither was it ever to receive less.* It is well to note the conditions of the "permanency" intended by Read and Munro, and which is represented as the leading characteristic of the ryotwari system and as a right of the ryot confiscated by Government. Colonel Read stated the case distinctly, and if the words implying perpetuity were excised, his proclamation would in that matter suit Munro's views: "the assessment of every individual field (in the holding) *when at the full rate* is fixed for ever, that is to say, *the Government is never to require more or receive less nor you to pay less or more* than the present rate." In other words, there is a reciprocal contract that if on the one hand there shall be no increase, on the other, there shall be no reduction or remission. But in now claiming permanency it has been forgotten that the permanency extends to both parties; if the assessment could not be raised, neither could it be reduced. Yet the whole history of land revenue from 1818 to 1855 and later was an incessant clamour—and a rightful clamour—for heavy reductions of the "standard" assessment and for remissions, while every sort of evasion or artifice was resorted to, both by ryots and by officials, in order to lighten the assessment. This was necessitated by the enormous standard assessments based upon those found in existence at the assumption of the country, and by the continual fall in prices up to 1855; from that period prices so rapidly rose that further reductions no longer became necessary, and consequently the claim advanced, now that the original assessment is moderate in comparison with prices, is for permanency. But of two things one: either permanency or non-permanency, but not the one or the other according to circumstances and prices. In paragraphs 28 to 30 of its despatch No. 6 of 1868 to the Secretary of State, the Madras Government recognizes that the permanency had "hitherto been entirely one-sided," and points out that if reductions and remissions were just in the case of a continued fall in prices or of bad seasons, the ryot could not claim to enjoy the sole benefit of a rise in prices. It must be added that had the principle of reciprocal permanency been more than a mere intention and idea, had it not in fact been abandoned as a working principle, every ryot in the country would have been ruined by the impossibility, at the prices of the second quarter of the century, of paying not merely the standard or maximum, but in many districts the reduced assessment. In fact, the standard or maximum was but tentative, it was erroneous and excessive, and it was never adopted as a permanency.

12. *Point (d)—If permanency had been established, it would have ruined the ryot owing to the weight and inequality of the assessments.*—The Board does not propose to dwell on the other incidents attached by Munro and other officers to the ideal ryotwari system or belonging thereto as part of the then revenue methods, such as the liability of all the ryots of a village up to 10 per cent. of their individual dues for the default of any of their body, the compulsory nature of the contracts at the annual settlements, the custom of levying heavy assessments upon gardens (dry lands in which the owners had dug wells at their own expense); the history of the system as separately worked or varied in each district may be read, at least in outline, in the printed records available to every student. But since the permanency of the original ryotwari assessment has been claimed as a right of the ryot, it may be well to mention that the rates imposed by that assessment—based, as stated above, on the assessments of the previous rulers of the country—were, in many districts, far higher per acre than those now generally obtaining: the higher rates were so unbearable that the best wet lands were not cultivated, the average rates were far higher than the settlement average rates, while the garden assessments, based upon the value of the crop, were extraordinarily heavy; these last are not now in existence, having been wholly struck out of the list of rates and the lands assessed at dry rates only. Even the heavily reduced rates which immediately preceded the new settlement were in many cases higher than those which replaced them.

It will be shown below that whereas in 1851—55 the average assessment per occupied acre was R2·44, in 1898 the average was R1·87. But the average of the former period was only arrived at after numerous reductions in every district; 25, 33, 37 per cent. at a single stroke were granted as general reductions in some districts during the first half of the century, while there were many less prominent ones in addition to "permanent remissions," cowles, etc. Hence it is obvious that the original average rates in general must have been much higher than those of the new settlement, while it is known that wet and garden rates were altogether excessive. As an example, North Arcot, a typical ryotwari district, may be taken; in this district in 1805 the *average* assessments per acre were R11-1-0, R3-10-0, and R21-9-0 for wet, dry, and garden lands respectively in the Southern Division, and R15-3-0, R3-12-0, and

R18-9-0 in the Northern Division; the maximum rates were of course far higher; apparently, however, no charge was made for a second crop if grown, but no reduction was made if it was not grown. These enormous rates, which threw all the higher assessed and best lands out of cultivation, were incessantly under heavy reduction up to 1864, but the reductions were only temporary expedients, while the areas and rates were doubtful and unequal, the areas being in many cases much against the ryot as in Palmaner taluk, where the true area was found to be 33 per cent. *less* than the nominal area. Hence the new survey and settlement which began in 1871, the result of which is an assessment averaging R4-15-2 per acre of wet land *plus* one half extra for a second crop when grown, and R1-4-2 on dry land, in which latter are included all the gardens which bore the immense assessments mentioned above. The contrast is noteworthy; it is unlikely that the ryot would, even at present prices, assent to a permanency of the original rates, which is what is claimed not by him but for him.

The original figures for South Arcot are not very dissimilar from those for North Arcot; and though there were continued reductions in this district also, yet it was the weight and inequality of the assessments which led to the new settlement being introduced into two taluks of this district earlier than in any other district, *viz.*, 1861-62. It is noteworthy that though the assessment in these two taluks, which were settled under the ideas prevalent in 1860, bore the proportion of 31 per cent.—on the wet land—to the gross produce *at commutation rates*, yet these assessments were an actual reduction from rates which were themselves heavily reduced from paimash (original) rates.

The district of Salem was assessed at rates considerably below those of the Carnatic districts, yet the assessments were frequently revised, reduced or evaded, while the *taram kammi* reduction of 1859 amounted to about 10 per cent. on the *then* rates; the new settlement, completed by 1872, resulted in an increase of only 4 per cent. in the assessment though the excess found by survey was 15 per cent., so that the rates per survey acre were considerably lower than the rates which immediately preceded settlement, though those rates had been considerably reduced from Colonel Read's or later ryotwari rates.

In a subsequent part of this resolution the great rise in prices since 1855 will be shown: if then at the prices of the latter half of the century the assessment is just—or, as stated by objectors, high—its effect upon the ryots at former low prices may be judged. Hence the (supposed) "standard" rates were not and could not be permanent in any sense.

13. *Point (e)—Partly owing to the weight of the assessment at the then prices and conditions, partly to the absence of a proper survey, permanency was never established as a fact but remained a mere intention or guiding purpose which was not binding in perpetuity but is alterable according to circumstances.*—The Board must also point out that not only was the ryotwari system not introduced into all districts, but that in many if not in most ryotwari districts there was no standard assessment which, not to mention its weight, could be taken as a permanent assessment; in almost every district such a standard was a mere expectation. In G. O. No. 951, Revenue, dated 14th August 1855, which practically originated the new Survey and Settlement Department, it is distinctly stated that "in this Presidency alone there has hitherto been no regular survey.* In some districts attempts were made in the years immediately succeeding the British assumption, to establish something like a register of lands and fixed rates of assessment founded on actual measurement and valuation. But these measures were in every case carried out in haste, with imperfect agency, and in many cases in a very defective manner . . . . But even these defective and imperfect surveys extended to only a few districts, and there are many, even at the present day, where the land revenue is based merely on the unchecked statements of the karnam, who thus has vast opportunity both of making exactions on the ryots and, in collusion with them, of defrauding the Government." Government then proceed to give several instances as examples of the Presidency, and it may be added from a close perusal of the district manuals and many other records, all available to the public, that except in a few districts, there was no semblance of a fixed standard assessment based upon a survey, and that where there had been a survey it was not only imperfect in general or had been in a great measure lost, but that the rates fixed on the fields had been altered and lost either by authorized reductions or by fraud. In fact, the conditions which Munro postulated for the introduction of a standard assessment of some permanency were, in general, absent. Those conditions included an accurate survey of the area, its division into fields, an accurate knowledge of the productiveness of the respective areas, and a consideration of the economic position of the ryot based partly upon observation, partly on consideration of his average payments over a long series of years; in most, if not in all districts, no such conditions existed; this was admitted by Munro in 1824 (Minute on the condition of the country) and the Revenue history of subsequent years is the history of a groping after a standard.

Moreover, in several districts, as in Tinnevelly and Tanjore, the system admitted of no permanent money standard: a grain assessment was levied (at the nominal rate in Tanjore of 47 per cent. of the gross produce), and this was commuted at varying prices; in Tanjore there were several settlements (in 1820, 1827—32 and 1859) on varying

* "Survey" in the parlance of that day included "Settlement."

principles; in Tinnevelly, the assessment was nominally fixed in grain and commuted each year at current prices.

In fact, Munro's later writings show that the introduction of a standard rate and even of a settled *system* of assessment was, even then, still an expectation. In his Minute of 1824 he writes as follows:—"Whether the assessment be a fixed rent in kind, or a fixed share of the crop in kind or commuted into money, or a fixed or varying money rent, it makes no difference; it is still ryotwari. All these varieties of assessment prevail more or less in the provinces under Government; but though they all come under the general denomination of ryotwari, their effects on the prosperity of the country are very different; and it is therefore an important object that the kind of ryotwari which is most conducive to improvement, namely, a fixed and moderate money assessment, *should be everywhere gradually introduced*. But before we endeavour to make such a change in any district, it is absolutely necessary that we should survey its lands, and ascertain as nearly as possible its average revenue for a long series of years." The pages of Mr. A. D. Campbell in his paper prepared for the Select Committee of the House of Commons in 1832, the reports and proceedings relative to South Canara about 1843, the evidence of Mr. Dykes before the Committee of 1852, and the papers read in G. O. No. 951 of the 14th August 1855, mentioned above, with many other records, show that the standard assessment and the settled ryotwari system was yet to seek in the Madras Presidency in general. In fact, the Board of Revenue in their Proceedings No. 6369, dated 8th September 1868, in which they warmly advocated a ryotwar permanent settlement, spoke of it as a policy of *the future* (paragraphs 22, 28, 30 and 43) to be introduced as the new survey and settlement "should be" introduced into each district.

14. The Board will now respectfully criticise the remarks of the authorities quoted by Mr. Dutt, premising that in none of the papers is there to be found any grouping of facts to prove the correctness of the dicta; only opinion is to be found, however authoritative, and however decidedly stated that opinion may be. As regards opinions the words of the very Board of 1857, whose proceedings are quoted by Mr. Dutt, are noteworthy; "what may be the opinion of the Government or of the Board of Revenue one year may be quite at variance with the views expressed by the same authorities another year in consequence of those changes in office which cause official opinions to be in fact the opinions of individuals who, in matters of this kind, will seldom be unanimous. Even among the most experienced and careful this great contrariety exists"; they therefore submitted their views with much diffidence. The present Board will now add another reason for variety of opinions, *viz.*, that the ryotwari system was in a state of flux and that neither systems nor principles of settlement had taken a permanent shape; practice differed from period to period and district to district, so that it was impossible to predicate anything absolutely; perhaps the only distinct and settled fact was the perpetuity of the tenure, and that was fixed by history and by the courts. It is noticeable that the dicta as to the permanency of the *assessment* are only to be found in the brief period between 1857 and 1868 so that the *personnel* of the authorities is a factor to be considered; also that the dicta are the more curious since the very authorities in question had long agreed to and were then carrying out the new survey and settlement, which latter, in fact, had, by 1868, been introduced into the whole or part of five districts. The Board has the strongest reasons for believing that the authorities prior to 1857 were not conscious of such actual permanency in the sense of perpetuity or even that it was a necessary principle of the ryotwari system: the meaning attached to the word "permanent" by Munro has already been stated, while the Governments which, from 1845 to 1855, earnestly and sympathetically considered the state of the country, the character of the revenue system and the necessity for a new settlement did not even find it necessary to argue the point but unhesitatingly suggested the alteration of the old settlement, and the introduction of periodical settlements, reassessments, and alterations of the commutation rate. The Board very specially commends for perusal the selection of papers "relating to the proposed General Revenue Survey" printed in 1855 and containing the individual minutes of the members of Government from 1848 to 1855; there is no trace of even a suspicion that a periodical settlement would be counter either to the existing principles or actual practice of the ryotwari system. It may be added that the well-known printed petition to Parliament of the Madras Native Association in 1852 betrays no knowledge of any such permanency, but seeks to have the individual ryotwari system abandoned in favour of a village system.

15. The whole of the opinions on which Mr. Dutt relies are contained in G. O. No. 241, dated 8th February 1862, printed on pages 164—171 of Mr. Dutt's book, and will be respectfully criticized in turn. Government observes that "one fundamental principle of the ryotwari system is that the Government demand on the land is fixed for ever." The Board has already admitted that this was undoubtedly a *proposed* principle, but has also shown that the conditions of the country had not permitted its introduction as a practice, and that it remained a proposal which might or might not be accepted by Government; in any case it was not a principle which had been formulated and authoritatively notified, still less established by law as was the zemindari permanent settlement. Even the Hon'ble Mr. Maltby, whose views are chiefly reflected in the Government Order in question, does not combat the Government right to make the new assessment with periodical settlements, but states that he himself is "strongly in favour of a permanent assessment" *on the introduction of the new survey*,

giving practical reasons, but not denying the Government right to make the new assessment. In fact, the country was not in a state for permanency, and the despatch of the Secretary of State, dated 9th July 1862, while declaring in favour of Mr. Maltby's proposal for permanency, expressly states that before the introduction of such permanency, it must first be considered whether "any particular district is in a condition to warrant the practical application of the measure," and that the Madras Presidency was in fact "not at present generally in a condition which would warrant" a permanent settlement, which could only be carried out very gradually, and that "the result of the survey and settlement operations which had been recently commenced will show how far the districts have yet attained the condition contemplated by Sir T. Munro as warranting the establishment of a settlement in perpetuity."

16. The Government then quote Colonel Read's well-known proclamation of 1796 in the Salem district, which recited that "the assessment of every individual field in it (holding), when at the full rate, is fixed for ever, etc." The Board must point out—

(1) that the assessments have never attained their "full rate," for they were ruinously high, and were subjected through a long series of years ending in 1859 to continued and heavy reductions and remissions, such as the *taran kammi* and other general reductions, the abandonment of the heavy garden tax and of the double assessment levied when topes were planted on wet land, etc.;

(2) that Colonel Read's proclamation was not merely unauthorized, but was contrary to orders, which were to form a settlement for five years only;

(3) that the proclamation was never fully approved of even by his own officers or confirmed by Government;

(4) that the essence of Colonel Read's permanent plan was that the assessment should be invariable on *both sides, viz.*, that "the Government is never to require more or *receive less*, nor you to pay *less*, or more than the present rate," a reciprocity which has been forgotten; seasonal or other remission was also ruled out under this system;

(5) that in 1824 the Board observed that the plan of permanent pattas as tried by Colonel Read had been found impracticable and had been abandoned, Colonel Read himself stating (10th August 1799) that "the absolving the ryots from their engagements was not only indispensable to the future welfare of the people, but to relieve the most indigent of them from the hardship which a fixed settlement imposed upon them and to prevent a decrease of cultivation" (Minute of the Honble Mr. D. Elliott of 1st November 1852);

(6) that the settlement was practically cancelled by the introduction of the zamindari system, and that the permanency proclaimed by Colonel Read did not form a declared part of the renewed ryotwari system when reintroduced;

(7) that when arranging for the introduction of the new settlement, it was found that the remissions and changes necessitated in the original assessments had been effected to such an extent during the previous sixty years "that Colonel Read's settlement has been quite obliterated, his very accounts have been lost, and the state of the present assessment is the growth of various measures applied not a little according to the inclination of every village accountant" (Settlement officer in B. P. No. 6334, dated 4th October 1867).

17. The second quotation by Government is from Colonel Munro's views as expressed in 1802 and 1806 on which the Board will merely refer to its remarks in paragraph 9 *supra* containing Sir T. Munro's statements when Governor in 1820 and 1824 on the meaning of the word "permanent" as used by him and as applicable therefore to the ideal ryotwari system.

18. The remark of the Board of 1818 in paragraph 140 of its Minute of the 5th January and quoted by Government, relates to the old ryotwari system of Read and Munro *prior* to its abandonment in favour of the zamindari and village rent systems; that the Board in introducing the revised ryotwari system which was the ostensible object of their Minute did not intend to introduce permanency is shown by the facts (1) that in paragraph 291 the Board, referring to Colonel Munro's intention of introducing a permanent field assessment, derided "permanent field money assessments incapable of being permanent"; (2) that in the draft Regulation which they at the same time prepared, they make no mention of permanency, but declared that it has been deemed expedient to make a "new assessment," and "that the variable money assessment now paid in money for land should be changed into a fixed field assessment," that is, fixed as opposed to variable.

19. The late Government mentioned no authorities between 1818 and 1855-56, but the Board has shown and could quote both authorities and an overwhelming array of facts to show that whatever the purpose or intention of the ryotwari system, that system itself had not even been fairly tried in any one district except perhaps Coimbatore, still less had it been possible practically to introduce permanency into the confusion of rates which generally existed, altogether irrespective of the ruin which would have been

effected by such permanency by reason of the heavy fall of prices in the first half of the century.

20. The next quotation taken from the Administration Report of 1855—56 may almost be passed over; the word "fixed" does not *per se* prove anything as to permanency; as the phrase stands, it simply means the assessment fixed, or determined, or established, or fixed as opposed to fluctuating, for the words "perpetuity" or "for ever" are not added. The words "perpetual lease" apply solely to the tenure, and it may here be remarked that as in paragraphs 29 and 30 of B. P. No. 6369, dated 8th September 1868, and elsewhere, the undoubted permanency and inviolability of the *tenure* by which the ryot holds have been frequently confounded with the permanency of the assessment: the tenure may be perpetual, but the land revenue may vary. It is indeed obvious that Government could not possibly have reported in 1855-56 that the assessment was "fixed" in the sense of being perpetual, when that same Government—the same individually—had, in August 1855, penned its order No. 951, which originated the new survey and settlement scheme and laid down *ex suo motu* and without the slightest sense that they were offending any principle, that a new settlement should be made, and should subsist, so far as the grain assessment was concerned, only for fifty years, and that the commutation rate of the same should be altered every *seven or ten years* (paragraphs 23 and 21). The true meaning of the word "fixed" as used by Munro and the early administrators, *viz.*, non-fluctuating and certain, or not provisional, has been mentioned above.

21. The next quotation is from the B. P. No. 2400, dated 15th July 1857. In paragraph 13 the Board used the following words: "A Madras ryot is able to retain his land in perpetuity without any increase of assessment, as long as he continues to fulfil his engagements." The discussion in which the Board was then engaged was not the *propriety* of a new settlement which had already been accepted by it, but merely certain conditions of it, and the particular point then under discussion was not whether a periodical revision was permissible, but whether the *holding* was permanent or terminated with each period of settlement which, in the very next preceding paragraph, the Board had "urged" should be a period of thirty years. Having decided upon this period, they remarked incidentally on the erroneousness of the opinion that the Bombay settlement period, also of thirty years, secures a greater permanency of tenure to the ryot than the Madras ryotwari tenure which, by reason of the assessment being fixed on the field, involves annual settlements (jamabandi), and they pointed out that the Madras tenure is, notwithstanding the annual settlements, a tenure in perpetuity. The Board evidently had in mind paragraph 28 of G. O. No. 951, dated 14th August 1855, which had originated the discussion, where Government remarked that under the ryotwari system "many fields are held permanently, although the ostensible title is only the annual patta." In fact, in 1848 the Hon'ble Mr. J. F. Thomas, Member of Council, objected to the annual settlement as tending to keep the people in "tutelage" looking only to the year's tenure and its outturn rather than considering the land their own for a "period," and he therefore recommended leases for terms of years. The point of the then Board's remark is the perpetuity of the *holding*: people in "England" thought that under the system of annual pattas a ryot's title was only good for one year, and that he was liable to be ousted or his rent raised as in an ordinary annual tenancy, whereas in fact he held in perpetuity on a non-varying field assessment. That the word "perpetuity" referred to the holding and not to the assessment is shown by the context.

22. Government further remark (paragraph 13) that "in practice this leading principle (limitation in perpetuity of the demand) has never been infringed," and that the assessments have been reduced, "but in no instance have they ever been raised, nor in the recent pressure for money has so obvious a source as increasing the land tax been even suggested as being open to Government." The Government, in giving this as an argument, must surely have forgotten the course of the revenue history and of prices; there was, it is true, no general attempt at or even idea of raising assessments, for the simple reason that they were already so unbearable that, with prices continuously falling for forty years until 1855, the only possible action of Government was reduction and remission and again reduction.

23. With the utmost respect for the late Government, the Board would observe finally that that Government seems to have been consumed with rightful anxiety lest, as a result of the discussions then going on, a permanent assessment of the zamindari order should be thrust upon the Presidency, and that the most was consequently made of the old ryotwari *idea* of permanency in order to show that permanency already existed in the ryotwari system, and that therefore no further permanency was required. The Board most willingly admits that nothing is more certain than that the ryot's title to hold the land is indefeasible, and that he cannot be ejected so long as he pays the fixed assessment, but it cannot admit that the word "fixed" means unalterable in perpetuity, or that any assessment on ryotwari land has ever yet been so fixed, or that any district has ever yet arrived at such a condition as would, if ever, warrant a permanency of any sort, and it would quote the authority of Sir T. Munro in 1824 as to the precise meaning which he, as founder of the system, attached to the word permanent and the meaning which should therefore be attached to it up to the date of the decision to systematize a settlement previously either unorganized or disorganized.

In concluding this part of its resolution the Board would refer to the views expressed on page 298, Vol. I, of Baden-Powell's Land Systems of British India.

24. *Point 2 in paragraph 3 supra.*—Mr. Dutt's paragraphs 6 and 7 relate to the principles on which the revision of assessments is to take place; he recites the despatch of Lord Ripon, dated 17th October 1882, which, according to Mr. Dutt, "laid down the principle that in districts which had once been surveyed and assessed by the Settlement department, assessments should undergo no further revision except on the sole ground of a rise of prices" and the "decision," says Mr. Dutt "was accepted by the Madras Government in 1883." Mr. Dutt then expresses his regret that the Secretary of State vetoed the proposal in his despatch of 8th January 1885 which, he considers, "reopened the question which had been wisely solved after years of mature deliberation," and which he characterizes as "one of the saddest documents ever issued from London," in having "thrown back the Madras cultivators into another era of uncertainty, needless harassment and unjust enhancements." Mr. Dutt therefore proposes (paragraph 13) that "this qualified permanency of assessments" may be conferred on the Madras peasantry, presumably by a formal and binding declaration of policy.

25. The Board cannot accept Mr. Dutt's history, his reading of the Secretary of State's despatch of 1885, or his proposals. The simple answer to Mr. Dutt is that the Madras settlement principles till 1883 were settled and consistent on the question of the mode of revision, and that the Secretary of State's despatch of 8th January 1885 so far from rejecting or vetoing Lord Ripon's proposals, accepted, as sound in principle, the bulk of them, expressly including, for ryotwari areas, the particular one now in discussion. In the same despatch, however, the Secretary of State enunciated the further and general principle that no Government could be permitted to tie the hands of its successors by pledging them for ever to a particular line of action, and he therefore objected to any hard and fast rules being laid down by way of pledge or promise. Hence the result of the despatch, *quoad hoc*, is to leave the Madras Government at liberty, if it sees fit, to revise its settlements solely on a consideration of prices; it is neither compelled nor forbidden to do so. As the question is important, the Board will summarize the history of the matter and the contents of the despatch.

26. As already shown, the ryotwari system was, till 1885, in a state of flux, when the inequalities and weight of the assessment and the incessant but unsystematic reductions, compelled the Madras Government to introduce a new survey and revised assessment, chiefly with a view to ease the ryots. Owing largely to the uncertainty as to prices, Government originally proposed a grain assessment for fifty years with frequent changes of the money commutation rate, but in 1855—57 it was fully determined that the settlement should be for thirty years in money, and that the assessment should be fixed for thirty years; in 1858 the Madras Government published a notification to this effect. In 1862, however, the then Secretary of State, Sir C. Wood, declared that, where possible, the assessment might *eventually* be rendered absolutely permanent, but he took care to insist on the necessity for complete previous investigation and revision of the settlements for the imposition of a "full, fair and equable rent on all lands"; and he further decided that in this Presidency the general conditions were not ripe for any such permanent settlement. But this qualified decision had hardly been passed, when it was further limited by successive Secretaries of State, and in 1869 in his despatch to Madras, No. 7, dated 8th April, the Duke of Argyll, in reply to a Madras despatch of 1868, wrote as follows:—

"11. Whether, with respect to the despatch of Secretary, Sir Charles Wood, of the 9th of July 1862, to the Government of India, the grain assessments under the revision of the land-tax now in progress may not be declared to be permanent, and the money rates changed, if thought advisable by the Government of the day, every thirty years?

5. I will consider this last proposal first. I find that since 1856 the question of declaring the grain assessments permanent has frequently been referred for the decision of the authorities in this country, and it has been decided, both by the Court of Directors and by the Secretaries of State, that the settlement should be a money assessment founded upon due consideration of all the circumstances of the district, and revised after a term of years, and that your Government, so far back as 1858, directed the issue of a notification to this effect. Her Majesty's Government must adhere to that decision, nor do they see, as your Excellency in Council seems to do, in the despatches addressed to the Government of India in and from 1862 to the present time on the general question of permanent settlement throughout India, anything inconsistent with this view. It seems to me impossible to read paragraphs 66, 67, 69 and 70 of the despatch of the 9th July 1862, some of which are quoted by your Government, without being impressed with the conviction that it was thought highly improbable that either your Presidency or that of Bombay, but particularly the former, should be brought, or all events not for many years to come, within the terms under which alone it was permissible to confer a permanent settlement upon the land-owners. Your Excellency in Council distinctly states, in the despatch now before me, that "the time is probably still very distant when any measure limiting the maximum amount of the Government revenue, under the conditions laid down, could be adopted without serious injury to the interests of the community and of the State as representing the community, or with any real benefit to small sections of the community or to individuals," and it certainly is not the desire of Her Majesty's Government to force on any immature concession of this nature. They concur with you in the expediency, and indeed the necessity, of keeping in the hands of the Government such a legitimate source from which to supply the increasing wants of the State for the benefit of the people, as the extension of cultivation among waste lands. They are also happy to agree with your Government in opinion that, under the principles of the revised settlement now in progress for adjusting the assessment and fixing it for a term of years, the share taken by the Government is kept within limits which are perfectly equitable to the cultivator. But they are unable to see that it is therefore necessary to make a declaration to the land-holders that the grain assessments are to be permanent. On the contrary, they feel themselves precluded, for the same reasons which Your Excellency in Council has urged in your 18th paragraph for retaining the waste lands, from sanctioning the surrender of such a legitimate source of revenue as the Government share of the increased value which has been conferred on the land

by improved administration, the construction of public works, especially works of irrigation and railways, together with the improved price of agricultural produce."

27. He therefore directed "that the previous decisions of the Home authorities by which the assessments were to be revised after a period of thirty years, be adhered to." Here the matter rested for Madras till 1883, the principles confirmed by the above despatch remaining the guide for action in the settlements then in progress: for Madras the question was a settled question, its principles being consistent from 1857 to 1883. But in 1883 the Government of India addressed the Government of Madras on the tentative proposal made in the despatch of 17th October 1882—regarding the settlements of Upper India—to eliminate from future settlements the elements of uncertainty and inquisitorial enquiry, and to give to the ryot thereby an assurance of permanence and security while not depriving the State "of the power of enhancement of the revenue on defined conditions." The Government of Madras in G. O. No. 775, Revenue, dated 13th August 1883, accepted the proposal that "in districts in which the revenue has been *adequately* assessed" the element of price should alone be considered in subsequent revisions, such districts being those duly surveyed and settled.

28. After considerable correspondence, in which apparently Madras took no part, the matter was disposed of by the Secretary of State, in his despatch of the 8th January 1885 on the above question, as discussed for the North-West Provinces. In this despatch he fully accepted the principle that it was desirable to simplify procedure and avoid unnecessary harassment in the resettlements, and the rules taken from his despatch are as follow:—

"(1) The permanent settlement idea is formally abandoned;

(2) The State shall still retain its claim to share in "the unearned increment" of the value of land to which there is a tendency in a progressive country;

(3) That a general and permanent rise in the prices of produce is one of the principal indications and measures of this increment;

(4) that it is nevertheless desirable to modify the existing system of revision of the temporary settlements of land revenue with a view of rendering it less arbitrary, uncertain, and troublesome to the people;

(5) that the modifications should be effected at least in the following particulars:—

(*a*) The repetition of field operations (survey, valuation, minute inquiries into assets, and the like) which are considered to be inquisitorial and harassing to the people, should be, as far as possible, dispensed with;

(*b*) enhancement should be based mainly on considerations of general increase in the value of land;

(*c*) the assessment will not be revised *merely* with a view to equalizing its incidence with that of the assessments of other estates;

(*d*) improvements made by the land-holders themselves should not be taken into account in revising assessments; but improvements made at the cost of the State should be taken into account, and also, to some extent, increase of cultivation."

29. These principles, though of general application as a whole, were laid down only for the circumstances of the North-West Provinces in the despatch of 22nd March 1883; they were repeated in that of 8th January 1885 with addenda, *viz.*, that assessments should not necessarily be uniform, since some estates (or tracts, in ryotwari provinces) might require lenient assessments or even reductions, while others, as where railways had been opened, might readily bear considerable enhancements; that no rules could be framed which would enable a land-owner to forecast enhancements; and as regards the proposal that "enhancements should be determined solely on the ground of a general rise in prices," it was declared that "in ryotwari provinces the rule proposed is in principle sound, although there are considerable difficulties in applying it"; it was added that "the principle has been decided to be sound as regards Madras and Bombay" (paragraph 11).

30. But in the latter part of the despatch in criticising other proposals by Sir A. Lyall, the Secretary of State laid down principles, evidently for general guidance, in the following words:—

"My principal objections are . . . secondly, that it involves what I cannot but consider the dangerous policy of pledging Government for ever to a particular line of action."

"20. On the latter point I entertain a strong opinion. Some of the principal administrative difficulties which now exist in India arise in a measure from such pledges having been given on former occasions. I consider that there is a great difference between making a public declaration beforehand of what its future action shall be, and its laying down from time to time the principles which shall regulate its action. The latter is necessary for the guidance of its officers and to secure uniformity and continuity in administration, while the former would bind its hands for its successors, when circumstances may have greatly altered. In my opinion, no hard and fast rules on the subject of the present discussion should be laid down; no such pledge or promise as that enhancements shall not exceed 15 per cent. should be given to the people. All the benefits anticipated from the scheme will accrue in due time if the new rules are promulgated simply by administrative order. When the people see that these rules are really acted on, this will give more confidence than any prior declarations. Besides, however good the scheme may be, it is certain that there will be points on which experience may enable the Government to introduce improvements, and it would be a grave mistake, by making promises now, so to tie up the hands of the administration as to prevent such improvements in the process, or the amendment of such flaws in it, as may become apparent."

31. The Secretary of State then mentioned general principles for the conduct of operations, excluding backward localities and suggesting that prices, land-owners' actual rentals, and the sale value of land should be factors in deciding revisions, care being taken not to raise the assessment unduly, finally observing that "a procedure such as is here sketched, if introduced with care and applied with discretion, may be expected to diminish, if not altogether to remove, the evils of the present system of periodical

resettlement, whilst it would not unduly sacrifice the claims of the State to profit by the increasing value of the land."

32. From the above it is clear that no settled question was "reopened" by the Secretary of State's despatch, and that the contents of the despatch itself do not bear the character which Mr. Dutt has assigned to it in his seventh paragraph and in pages 11 and 12 of his book.

On the contrary, the Board believes the policy, which leaves Government free to choose from time to time and from district to district the particular method of resettlement, to be a wise policy, wise both in the interests of the State in general and of the ryot in particular who is thereby saved from the dangers of novel forms of taxation; especially wise in the circumstances of a country in which improvement has but just begun and is still irregular, so that the increment which modern policy desires to draw, in part, to the State—especially when such increment is largely due to the direct action of the State—is not only necessarily large, but is necessarily needed for the due continuance and for the further development of improvements. Taking communications alone as an example of the improvements by which an increment arises to the agricultural population in addition to that due to a general rise in prices, there are districts in the Presidency in which, when the new settlements were introduced, railways, and often a full provision of roads, were either wholly absent or only just begun; in Anantapur there was, for instance, when the settlement scheme was first proposed, only one railway on one edge of the district, while in the last 12 years, with a view to its development and to its protection from famine, two new railways have been added; in Salem and Coimbatore, as elsewhere, land within easy reach of the railways has, to the Board's knowledge, increased tenfold in sale value since the building of the Madras and South Indian Railways, while no one can fail to note the increased area of valuable products, such as turmeric, plantains, fruit, etc., in those tracts, products which are in demand, thanks to the railways, in Madras, Bombay, and other distant markets. "To move is to produce" said Mill, and it would be unjust to deny to Government, or rather to the State, some share in that increased production and in that increased value, whether of produce or of land, which is due not to a mere general rise in prices or fall in money, but to the effect of railways, a share which must be looked to for the partial recoupment of that loss which is apt to be caused to the State when railways are first driven through an unproductive and backward tract.

33. Railways are but an item of improvements which raise indefinitely the value of land and its produce far beyond the increment due to a rise in the price of staple food-grains with regard to which the land is now assessed, and the Board would protest against an absolute hard-and-fast limitation such as that proposed by Mr. Dutt for the permanent fettering of future administrations by the present. Should it be found possible at any reset tlements and in given areas to apply the rule mentioned by Mr. Dutt, it is open to Government to do so, and such method would be as welcome to Government and to the Settlement Department as to the ryots. But it would be as impolitic as unnecessary to transform an elasticity of method into the rigidity of permanent shackles. The history of the new settlements in general as given above proves with what care the Government, though unfettered in its discretion, has applied the methods at its disposal, and that the ryots *are* protected, if not by a hard-and-fast (and one-sided) rule, yet by the care with which the system is worked against "excessive enhancements" (page 157 of Mr. Dutt's book). Where enhancements have necessarily been considerable owing to previous leniency and to the heavy rise in prices, as in Tanjore and in the Trichinopoly resettlement, the land-owner's profits have *pro tanto* been retrenched and a portion of the unearned actual or prospective increment of the sale value of his land has been appropriated by Government; this, however, is merely to say that the new settlements like other levies have done their unavoidable work of which land-owners and mortgagees have long had notice.

34. *Point 3 in paragraph 3 supra.*—In his paragraphs 8 and 9 Mr. Dutt proposes to deal with "the manner in which assessments are now revised at each recurring settlement in Madras." The examination, however, is confined to two points, *viz.*, (1) the method of calculating the cultivation expenses, which he believes to be so faulty that the estimate of the "net produce" arrived at thereby is unfair and untrustworthy, and tends to ruin the cultivation of the poorer soils (paragraph 8): (2) the supposed rule that the assessments shall not exceed or shall approximate to one-third of the gross produce (paragraph 9). From his last sentence in paragraph 8 it would seem that Mr. Dutt infers that the erroneous calculation of the net produce and consequent faulty assessment cause "three millions of acres of cultivable lands to be" out of cultivation in Madras; this inference will be dealt with separately.

35. The Board would first point out that the net produce is *not* "ascertained by deducting from the gross produce the estimated cost of cultivation." The *normal* gross produce, *i.e.*, the gross produce struck on a comparison of good and bad years, is valued by a very favourable commutation rate which is usually considerably below the average of the previous 20 years, from which, moreover, all years of scarcity and high prices are excluded; from this rate from 10 to 27½ per cent. is deducted for merchant's profits and distance from markets; another deduction is then made of from 6¼ to 25 per cent. for

vicissitudes of seasons and unprofitable patches of soil, the allowance on dry lands being never less than 15 per cent. and now usually 20 to 25 per cent.; it is from this that are deducted the estimated expenses of cultivation, and the *remainder* is taken as the average net produce; of this a nominal half, usually rounded to a convenient *lower* figure, is taken as the Government assessment. But this again is subject to considerable reduction under the system of village or irrigation source grouping in which the circumstances, position, etc., of villages or the nature of the sources are taken into consideration, and, finally, the result is compared with existing rates and lowered if relatively too high. The results for the ten districts wholly or partly settled by 1878 and referred to by Mr. Dutt will be found in the table printed at page 394 of appendix, volume III, to the Famine Commission report (1880), quoted from the replies of the Board to the Commission. It will be seen that for dry and wet lands the net produce obtained as above average Rs. 3-3-3 and Rs. 11-13-6, whereas the assessment, nominally considered as half the net, was only Rs. 1-3-7 and Rs. 5-5-1, respectively, or much below the assumed half.

36. The Board does not propose to enter into a lengthy discussion of the details of cultivation expenses; they are to be found in the records from Munro onwards, and in the settlement reports and district manuals as well as in other printed sources of information. Nor does it assert that the gradation of expenses in proportion to produce is absolutely accurate in all details. It must be perfectly obvious to all that cultivation expenses differ not merely from soil to soil, but from man to man, from crop to crop, and from year to year; in one field a man will spend ten, twenty or more rupees on manure,—according to crop, etc.,—while his neighbour may spend little or nothing: one man cultivates his land with his own hands, drives a plough cut from a tree in his own field with a team he has bred on the land, and weeds and harvests with the labour of his own family, while his neighbour, perhaps a Brahmin, a merchant, or other non-cultivator, hires labour and buys material at every step. But since it is necessary to allow for the cost of raising a crop, the Settlement Officers prepare tables based upon many years of enquiry and experience, and apply them to the soils in rough proportion to their productiveness, knowing full well that the less productive lands do, as a matter of fact, generally get far less spent upon them than the more productive: it is not that expenses on the poorer lands would not be as great or greater if they were highly cultivated, or that they would not cost more than good lands if they had to be raised to a given productiveness or to yield a given produce, but that in fact they are *not* so highly cultivated and are not so productive; the best lands get the most attention, the most manure, the most labour; the ryot prefers to spend less upon the less productive and more precarious lands. Consequently the gradation, though only a generalized approximation, has a real foundation in fact.

37. That the poorer soils are comparatively neglected is a matter of the most ordinary observation and experience, and is recorded in many papers, whether in the settlement reports, the district manuals, or the reports of agricultural experts. Wet lands, when assessed at low rates, are usually at the tail of the irrigated area or are on a high level, or are of poor soil: these lands are usually tilled last, and get such labour, manure, and water as are available; hence a very great reduction in expenses, and the six rupees an acre mentioned as insufficient by Mr. Dutt would certainly cover them in a vast number of cases. In the case of dry lands it is notorious that immense areas of poor land get no manure, but are fallowed every third year or oftener, and that the manure available is kept for the better soils and especially for the "gardens" (dry land watered by wells). So also it is the better lands, the black cotton soils, the red loams and so forth, which get the thorough cultivation, and the crops the thorough weeding, necessary for good outturns, while on millions of acres of dry soils, assessed at from two to eight annas, in districts of scanty rainfall, with a rocky or unwholesome sub-soil and only a few inches of stony surface soil, the land is barely scratched and sown with castor, horsegram, or millet: in most such cases Re. 1 to Rs. 2 per acre would be an outside figure. No one regrets this more than the Board: it is a miserable fact that millions of poor acres get miserable cultivation, but it *is* a fact, and the supposition that Rs. 6 per acre "does not coves the cultivation of any kind of cultivable soil in India" is a grave mistake. Possibly Mr. Dutt refers to wet lands only in the above quotation, which, however, is universal in its terms, and, as has been shown above, is incorrect even for wet lands.

38. In considering the relation of the estimate of expenses to the outturn and to the consequent position of the cultivator, it must be remembered that these scales are maxima: not that they are not often exceeded whether according to the year, the crop, or the ryot, but that they are all calculated as though paid for in money, as though labour, cattle, manure, etc., were all purchased, a hypothesis wholly different from fact but differing wholly to the benefit of the ryot. The cost of bullocks is calculated at a certain rate as though they were always bought, whereas in very many instances they are bred by the ryot and brought up wholly on the straw of the farm crops or on wild pasture: moreover, the calculation usually allows for a minimum of acreage tilled and of duration of the cattle, whereas on dry land a pair will ordinarily last five years and more and till 14 acres or more per annum, besides doing much other work and yielding manure: hence the average rate of cost given in the tables is a maximum. So also in probably nine-tenths

of the area, at least of dry lands, the labour expended is only that of the owner and his family, for the farms are of very small size; it is not mainly *paid* labour, though often mutually borrowed as when men plough, harvest, etc., in their neighbours' fields in return for similar assistance in their own. Manure again is largely the produce of the cattle of the farm, or picked up by the children or women in the waste lands, or is cut, as green manure, from the jungle. The feeding and housing of the bullocks which Mr. Dutt observes has not been allowed for is omitted because straw does not enter into settlement calculations, though of great feeding or selling value; in the old reports early in the century it was often set against the whole cultivation expenses, and in the present day sub-tenants are willing to cultivate good lands on receipt of one quarter of the gross out-turn of grain if they are allowed the whole of the straw also.

A vernacular proverb is to the effect that, if the cost of cultivation be counted up in *money*, not even the value of the goad will remain, whereas in fact not only does the ryot live, but most of his land has a good sale value; remembrance of this proverb would save many a fallacy.

39. It must also be remembered that the rates thus formed are checked by the existing rates, and that, should they prove excessive, they are reduced, so that the ryot "may run no risk;" there is visible in Madras, says Baden Powell (Land Systems of British India, Volume I, page 298), a distinct tendency in revision settlements not to alter rates found to work well.

40. The Board must also point out that, if the actual cultivation expenses are really larger than are allowed for by the Settlement Department, the gross produce must, for many districts, be more valuable than is calculated by that Department. For since most lands, both wet and dry, will always let at least on the half-share system, and in the case of wet lands, often on a much higher landlord's share, it follows that, at most, half, and on the better lands two-fifths or one-third or even one-quarter, of the gross value must pay both the cost of cultivation and the livelihood and the profits of the actual cultivator. Now as regards wet lands; calculation will show that in some districts, as in the lower class soils of Bellary, Anantapur, in all but the highest classes of Trinchinopoly (settlement just expired), etc., the cultivation expenses allowed are *more than* or nearly equal to half the gross produce at commutation rates: in most, if not in all, districts the amount left to the cultivator of the lower grade soils on the half-share or in the better lands on the one-third share, after paying the theoretical cultivation expenses, is so small that no cultivator would take up the lands on those conditions. Taking Salem as an example, since it is a well-known ryotwari district of which the initial (new) settlement is still current, the following table for all wet lands gives particulars; the commutation rate was 32 Madras measures—48 imperial seers per rupee. Land, both dry and wet, is habitually leased on the share principle; the share is here taken as one-half, but the cultivator frequently gets less, especially on the high class river-channel lands:—

Salem District—*Wet*.

Class of soil.	Sorts.	Grain outturn, Madras measures (120 tolas).	Value at commutation rate.	Half-share.	Cultivation expenses according to settlement.	Balance to cultivator on half-share.
			Rs.	Rs.	Rs.	Rs.
II	1	1,080	$33\frac{3}{4}$	$16\frac{7}{8}$	$11\frac{7}{8}$	5
	2	960	30	15	$10\frac{7}{8}$	$4\frac{1}{8}$
III	1	720	$22\frac{1}{2}$	$11\frac{1}{4}$	9	$2\frac{1}{4}$
	2	600	$18\frac{3}{4}$	$9\frac{3}{8}$	$7\frac{1}{2}$	$1\frac{7}{8}$
	3	288	9	$4\frac{1}{2}$	$3\frac{1}{2}$	1
IV	1	960	30	15	$10\frac{7}{8}$	$4\frac{1}{8}$
	2	840	$26\frac{1}{4}$	$13\frac{1}{8}$	$10\frac{1}{2}$	$2\frac{5}{8}$
	3	360	$11\frac{1}{4}$	$5\frac{5}{8}$	$4\frac{1}{2}$	$1\frac{1}{8}$
V	1	720	$22\frac{1}{2}$	$11\frac{1}{4}$	9	$2\frac{1}{4}$
	2	600	$18\frac{3}{4}$	$9\frac{3}{8}$	$7\frac{1}{2}$	$1\frac{7}{8}$
	3	360	$11\frac{1}{4}$	$5\frac{5}{8}$	$4\frac{1}{2}$	$1\frac{1}{8}$
VII	1	840	$26\frac{1}{4}$	$13\frac{1}{8}$	$10\frac{1}{2}$	$2\frac{5}{8}$
	2	720	$22\frac{1}{2}$	$11\frac{1}{4}$	9	$2\frac{1}{4}$
	3	360	$11\frac{1}{4}$	$5\frac{5}{8}$	$4\frac{1}{2}$	$1\frac{1}{8}$
VIII	1	720	$22\frac{1}{2}$	$11\frac{1}{4}$	9	$2\frac{1}{4}$
	2	480	15	$7\frac{1}{2}$	6	$1\frac{1}{8}$
	3	288	9	$4\frac{1}{2}$	$3\frac{1}{2}$	1

For dry soils, cumbu in the northern portion of the same district may be taken; the commutation rate was 32 Madras measures or 48 seers per rupee. The assessments

given are those of the first group only, but there are three lower groups in which the assessments in these classes range from Rs. 2-8-0 to As. 4 :

Salem District—*Dry*.

Class of soil.	Sorts.	Grain outturn, Madras measures.	Value at commutation rate.	Half-share.	Cultivation expenses.	Assessment.	Remarks.
			Rs.	Rs.	Rs.	Rs.	
III	1	336	10⅓	5¼	5¼	1¾	It will be noticed that on the "poorer class (sorts) of lands" the cultivation expenses allowed are relatively larger than on the better classes. Also that in every case but one the cultivation expenses allowed are equal to or exceed the whole half-share.
	2	288	9	4½	4¾	1¼	
	3	192	0	3	3¾	½	
IV	1	408	12¾	6⅜	5⅛	2½	
	2	336	10½	5¼	5¼	1¾	
	3	216	6¾	3⅜	4¼	¾	
V	1	288	9	4½	4¾	1¼	
	2	264	8¼	4⅛	4¾	1	
	3	192	6	3	3¼	½	
VII	1	336	10½	5¼	5¼	1¾	
	2	288	9	4½	4¾	1¼	
	3	168	5¼	2⅝	3¼	⅜	
VIII	1	288	9	4½	4¾	1¼	
	2	264	8¼	4⅛	4¾	1	
	3	168	5¼	2⅝	3¼	⅜	

41. Similar tables are as follow for Coimbatore where (see paragraph 52 *infra*), above one-seventh of the lands, wet and dry, were cultivated under the sharing system in 1877. The soils in the table are placed in the second grade only: the commutation rate for paddy was above 25 Madras measures or nearly 38 seers per rupee, and for cumbu 27 Madras measures or above 40 seers per rupee. The share system has been taken as one-half only, since only second-class soils have been entered :—

Coimbatore district—*Wet*.

Class of soil.	Sorts.	Grain outturn, Madras measures.	Value at commutation rate.	Half-share.	Cultivation expenses according to settlement.
			Rs.	Rs.	Rs.
III	1	900	36	18	12½
	2	800	32	16	11⅛
	3	700	28	14	10
	4	500	20	10	8
	5	400	16	8	7¼
IV	1	1,000	40	20	12⅛
	2	900	36	18	12½
	3	800	32	16	11⅛
	4	700	28	14	10
	5	500	20	10	8
V	1	800	32	16	11⅛
	2	700	28	14	10
	3	500	20	10	8
	4	400	16	8	7¼
	5	300	12	6	4¾
VII	1	900	36	18	12⅛
	2	800	32	16	11⅛
	3	700	28	14	10
	4	500	20	10	8
	5	400	16	8	7¼
III	1	800	32	16	11⅛
	2	700	28	14	10
	3	500	20	10	8
	4	400	16	8	7¼
	5	300	12	6	4¾

The next table shows particulars for cumbu, which in this table is placed throughout in the first group; class IV is practically the same as class III, and class VIII as class V.:

Coimbatore district – *Dry*.							
Class of soil.	Sorts.	Grain outturn, Madras measures.	Value at commutation rates.	Half-share.	Cultivation expenses according to settlement.	Assessment.	Remarks.
			Rs.	Rs.	Rs.	Rs. a.	
III	1	250	9¼	4⅝	3¾	2 0	The relatively liberal rate of cultivation expenses on the poorer lands is well marked.
	2	225	8⅛	4⅛	3⅜	1 8	
	3	200	7½	3¾	3⅜	1 4	
	4	175	6½	3¼	3⅛	1 0	
	5	150	5½	2¾	2⅞	0 12	
V	1	200	7½	3¾	3⅜	1 4	
	2	175	6½	3¼	3⅛	1 0	
	3	150	5⅓	2¾	2⅞	0 12	
	4	125	4⅜	2⅛	2⅝	0 8	
	5	100	3¾	1⅞	2¼	0 6	
VII	1	225	8⅓	4⅙	3⅜	1 8	
	2	200	7⅓	3¾	3⅜	1 4	
	3	175	6⅓	3¼	3⅛	1 0	
	4	150	5⅙	2¾	2⅞	0 12	
	5	125	4⅜	2⅛	2⅝	0 8	

42. It is clear by the above tables that either (1) the commutation rate is, at all events at present prices, too low, or (2) that the grain outturn is estimated too low, or (3) that the cultivation expenses are estimated too high, or (4) that the straw is of such value as to make up for the loss or small profit in grain, or (5) that the cultivation expenses are really not money expenses at all in most items, but only labour which is supplied by the cultivator, or (6) that the actual cultivator is ground down to the barest subsistence by the ryot land-owner. Everyone of the first five hypotheses is in favour of the Government ryot and against the Government; the sixth is a well-known characteristic of peasant landlords. For the Presidency in general, however, it is clear that cultivation expenses in general are sufficiently well allowed for by the Settlement Department, and that it is precisely "on the poorer class of lands" that the cultivation expenses are most liberal and *not* most "ruinous."

43. It will further be clear that since the settlement allowance for cultivation expenses and the consequent calculation of the "net produce" are not "ruinous to the cultivation of the poorer class of lands," no sufficient ground has been made out by Mr. Dutt for his suggestion (paragraph 13) that in future revisions "one-fifth of the gross produce, and not one-half of the net produce, be accepted as the maximum of rent" or rather "assessment." For 36 years without interruption the "half net" principle based upon years of discussion and ordered both by the Court of Directors and by successive Secretaries of State as being *more fair* to the poorer lands has been adopted, and the settlements of every district are now based upon it: to go back to the method of taking a share of the gross would be exactly to re-introduce uncertainty. In 1856 the Court of Directors declined to accept the Madras Government's proposal to take 30 per cent: of the gross produce as the basis of the maximum demand, observing that "in lands of a high degree of fertility, possessing every means of communication and in the neighbourhood of good markets, 30 per cent. of the gross produce may fall considerably within the limit of the rent or net produce; in lands less fertile and less favourably situated a much smaller share of the gross produce might considerably exceed it. The natural and inevitable consequence, as it appears to us, of apportioning the assessment to the gross produce is to favour the most fertile lands, and to press with increasing severity on the poorer lands, in an inverse ratio to their fertility." They consequently ordered that the assessment should be based not upon a share of the gross but upon a share of the net produce. In confirmation of the Court's observations it will be seen from the dry land tables for Salem and Coimbatore given above that on the "half net" system the poorer lands are more favourably treated than the higher lands, *i.e.*, that the cultivation expenses are more liberal in proportion to the produce; also that the assessments based on half the net produce are in almost all cases below, in many cases far below, one-fifth of the (nominal) gross produce even *at commutation rates*. In Coimbatore, for instance, the cultivation expenses allowed are Rs. 3-6-0 on land producing Rs. 9-4-0 and Rs. 3-2-0 onl and producing Rs. 6-8-0, and so forth; only in III (1) does the assessment (Rs. 2) exceed 20 per cent. of the nominal gross produce taken as Rs. 9-4-0; in III (4) and (5) the assessment is Re. 1 and As. 12 as against Rs. 1-5-0 and Rs. 1-1-0 at 20 per cent. of the gross; in V (1) and VII (1) it is Rs. 1-4-0 and Rs. 1-8-0 as against Rs. 1-8-0 and Rs. 1-10-0 at 20 per cent., while in V (5) and VII (5) it is only As. 6 and As. 8 instead of As. 12 and As. 15. Moreover, with grain at its normal price, for the

last decade, of 24 seers per rupee, the existing assessments of 2 and 4 annas which are arrived at on the half net produce system represent only three and six seers, respectively, which, at 20 per cent. of the produce, represent a gross outturn of 15 and 30 seers per acre, which is an impossible *normal* outturn on any land.

44. It is thus clear not only that the ryot is assessed much below 20 per cent. of the gross produce on by far the greater bulk of the dry soils—for the highest classes of soils are not very extensive—but that the lowest classes of soils enjoy progressively lighter and lighter rates of assessment under the half net system. In other words, the cultivation expenses on dry soils and consequently the net produce system are more favourable to the poorer than to the richer lands, and Mr. Dutt's reason for altering the method of settlement is therefore unnecessary and even inadvisable.

45. *Point (4) in paragraph 3 supra.*—In paragraph 9 Mr. Dutt deals with the proportion of the gross produce which he supposes is taken by the Madras Government as the assessment. His views are stated as follows:—

"Another rule which regulates the assessments made in Madras is that the rent or revenue fixed by such calculations *should not exceed one-third of the gross produce of the soil* where the land is not irrigated at Government cost. I have had occasion to point out in another place that this proportion is excessive, and will necessarily impoverish the peasantry of any part of India. In Bengal the cultivators do not pay more than *one-sixth* the gross produce to their landlords in any district, if the district average be taken. And in Northern India, according to Sir A. Macdonnell's evidence before the Currency Committee, the cultivators pay about *one-fifth* of the gross produce of the soil to their landlords. I hold it, My Lord, that where the British Government stands virtually as landlords, the Government should be less exacting, and not more exacting, than private landlords in India. And I also hold it that cultivators living directly under the British Government should be treated more leniently, and not less leniently, than cultivators living under private landlords. I feel confident that these views will commend themselves to Your Lordship, and that Your Lordship will condemn both the rule of levying *one-half the net produce* as revenue, and the rule of making that revenue approximate *one-third the gross produce.* There is not a cultivator in India who does not recognize 3 annas in the rupee of gross produce as fair rent. And there is not a cultivator in India who does not consider 5 or 6 annas out of each rupee of gross produce to be an oppressive and impoverishing rate of rent."

In another place he says that the rule is that the demand "shall not exceed one-third or two-fifths of the gross produce" (page X of the preface to his book).

46. The Board is not aware of any rule as stated by Mr. Dutt: the rule "which regulates the assessments" is that of the "half net" and that only. Apparently Mr. Dutt refers to certain remarks in G. O. No. 951, dated 14th August 1855 (originating the new survey and settlement), in which (paragraphs 17 to 19) Government observed that the then existing rates were based on an *assumed* proportion of 50 per cent. of the gross in the case of wet lands and 33 in the case of dry lands: Government considered that these rates were excessive, and that the assessment should not exceed 30 per cent. of the gross "under the most favourable circumstances," a proportion subject to progressive deductions according to the absence of advantages. But the Court of Directors in their reply, dated 17th December 1856, declined to accept this rule of assessment upon the gross, and, in view of probable inequalities of the assessment, ordered that it should be a proportion of the net. The matter was subsequently discussed with the Home Government, and in 1864 it was finally decided that the rule should be one-half of the net produce. In the note to the table of proportions of the assessment to produce on pages 202 and 203 of the Board's Proceedings in reply to the Famine Commission of 1878 it is clearly stated that the 30 per cent. scale was finally abandoned in 1864. Mr. Dutt's supposed 30 or 40 per cent. of the gross produce as an existing rule therefore disappears, and with it his strange development of it into an assertion that the rule is one of "*making* the revenue approximate one-third the gross produce." There is no such rule and no such attempt at approximation.

47. But Mr. Dutt evidently believes not only that there is such a rule, but that the assessment is comparatively near to the proportion of 30 per cent., since he pleads (paragraph 13) that one-fifth of the gross produce be hereafter laid down as the maximum, and he repeatedly quotes in his book the Board's table of proportions above mentioned as representing existing facts: "on an average," he says (page XI), "the State demand *represents* 12 to 20 per cent. of the gross produce for dry lands, and 16 to 31 per cent. of the gross produce on wet lands;" and again "the land revenue *realised is* between 12 and 31 per cent. of the gross produce in Madras" (page 18); this is repeated on pages 98 and 108 (note) and in every case as an existing and realized present proportion.

The Board observes that, though the figures are correctly taken from the table, the result is misleading as a general presentation of Madras district assessments: the only case where the assessment is given as 31 per cent. is that of two taluks (Chillambram and Mannargudi), the earliest ever settled, and settled (1860-61) when 30 per cent. was considered a low rate: moreover, the irrigation (Cauvery river channels) of the taluks is amongst the finest in the Presidency. Omitting this small area, a truer idea is given by the figures 12 to 28 per cent., and here again the highest rate is for one district only (Trichinopoly), settled in 1864-65. The *average* of the districts mentioned in the table is 15 per cent. for dry and 20 per cent. for wet: see detailed table on pages 202 and 203 of the Board's Resolution. It may be added that both the Trichinopoly district and the two taluks of South Arcot were resettled before Mr. Dutt wrote, and that the proportions mentioned no longer exist.

48. Moreover, the Board's figures quoted by Mr. Dutt give "the proportions of the assessment to value of gross produce *at the commutation rates* adopted for the settlement."

But, as is well known, these commutation rates do not represent the actual value of the gross produce as found at settlement, but a much smaller value. The rule for the earlier settlements, which are those that show the higher proportions of assessment to gross produce, was to take the average of prices of as many years as could be obtained prior to settlement, and since the prices for 40 years prior to 1853 were not only low but continuously falling, and only began to rise after 1854, the earlier commutation rates were the average of long series of very low-priced years and were correspondingly low; for instance, in Coimbatore the wet rates for one taluk, settled in 1878-79, would—theoretically of course—have been Rs. 23 to Rs. 6-8-0 per acre instead of Rs. 12 to Rs. 2 as actually fixed, had the commutation rates been fixed on the prices of grain between 1865 and 1875 instead of between 1845 and 1865 as was the case. Not only so, but these low commutation rates were arbitrarily reduced to "preclude all risk to the ryot." Since 1885 the rule has been to take the prices of the 20 non-famine years immediately preceding the settlement, thus avoiding all years of abnormally high prices, with permission, however, to take the price of the *lowest* of such years. Taking Trichinopoly as an instance of the former method and as the district which shows, in the Board's table quoted by Mr. Dutt, an assessment equal to 28 per cent. of the gross produce at commutation rate, this rate, as found by calculation for paddy, was only Rs. 85 per garce of 4,800 seers, being the average of 52 very low-priced years prior to settlement, but the commutation rate taken was still further reduced to Rs. 67, while the average price of the quinquennium which included the actual settlement years was no less than Rs. 168. This by itself shows that the proportion borne by the assessment to the real gross produce was far below that given in the table as the proportion borne to the nominal gross produce "at commutation rate." For full details, see appendix III.

49. Further, the commutation rate is fixed solely on the values of the chief food-grains, including horse-gram, of a district, whereas the real gross produce includes very large areas of far more valuable products, such as sugar-cane, turmeric, chillies, plantains, betel-leaf, tobacco, cocoanuts, areca-nuts, palmyras, indigo, ground-nuts, cotton, etc. Most of them, except cotton on red soils, palmyras, indigo, and ground-nuts, are grown on good lands in a superior manner, and produce crops in many cases valued at between Rs. 100 and Rs. 200 per acre. Moreover, while the second crop on wet lands produces as a rule much more than half the first crop, it is never charged at more than half the single-crop rates, and may be compounded, when the water-supply is more or less precarious, at rates falling to one-sixth of such rates. Nor is any charge made on wet lands for a second crop raised without Government water on single-crop land, though this, as in the Kristna delta where sunn hemp is largely grown as an extra crop or as in the Godavari delta where green gram is frequently and lucratively grown, is often very extensive, nor for any third crop of any sort on any wet land, even if irrigated, as in parts of Tanjore. Nor is there the slightest charge made for second crop on the dry lands: these, though not general, are not infrequent on ordinary lands, while on the vast area of land irrigated from private wells—about a million acres—two and even three crops per annum are habitually grown, but pay no assessment whatever beyond the ordinary single-crop "dry" rate. Hence the proportion of the assessment to the real gross produce is much below that entered in the table.

50. It is then a mistake to believe that since 1860 Madras settlement assessments in general ever bore to the *real* gross produce the proportions given in Mr. Dutt's quotations, but it is still more so to believe that they represent existing proportions: the new settlement assessment never did, and certainly does not now represent any such proportion of the real produce. For since 1855 prices have steadily and heavily risen, and, as shown in the second column of the Board's table which Mr. Dutt has omitted to notice or to quote, the proportions for the districts mentioned averaged, just before the famine, from less than half to about two-thirds of the rates quoted by Mr. Dutt: at that time the ratios for dry land were all between 6 and 13 per cent. and for wet between 10 and 17 per cent. of the gross produce calculated as common food-crops, and subject therefore to the remarks contained in the last paragraph; the average ratios were below 9 and exactly 13 per cent., respectively. Wet rates are higher than dry rates, as is usual, owing to the effect of the charge for water; in the old settlements of Munro and others the wet assessment was taken at 45 to 50 per cent. of the gross, being the ancient sharing system which still obtains between landlord and ryot on wet areas in many of the zemindaries under the permanent settlement, while the proportion on dry land was usually taken as 33 per cent.; for wet lands, however, there are rules for granting remission whenever a crop fails or land is waste from want of water or from floods, and the application of these rules forms a main item in the annual jamabandi. For the decennium ending with 1899, omitting the years of scarcity and famine, the ratios of assessment to gross produce would have ranged from 4 to 9 per cent. for the dry and from 8·5 to 13 per cent. for the wet land for the ten districts. For data regarding existing rates and their relation to the estimated gross produce, appendices III and V must be consulted.

The matter may be put in another way. Let it be assumed that, as alleged in Trichinopoly, in 1861-62, the settlement assessment formed 30 per cent. of the gross produce at commutation rates; each ryot then retained Rs. 70 out of every Rs. 100. But let a rise in prices be assumed as actually happened; then as soon as prices increase by 30 per cent, the ryot is practically, save for sundry cash expenses, as well off as he would

have been previously without any Government assessment, for he will enjoy Rs. 100 net on the same amount of produce ; when prices have increased by 75 per cent., he will enjoy Rs. 145 instead of his previous Rs. 70. Such a rise actually happened after 1855, and, *quoad* the assessment, the ryots of the earliest settled districts, such as Trichinopoly, obtained by reason of the low commutation rates the full or the greater part of the benefit of this rise, and have enjoyed the same until now ; in other words, for the thirty years of the settlement they obtained more, often much more, for their net produce after paying Government assessment, than they would have obtained when the settlement was formed had the assessment been abolished *in toto*.

Another illustration on hypothetical data may be given. Let it be supposed that in 1850 ten million acres produced crops worth, at then prices, 15 crores of rupees, and paid Government three crores as assessment: the ryots would then have retained 12 crores net. But in, say, 1875 under the effect of risen prices, let the produce on the same acres be worth 25 crores, the assessment thereon remaining practically constant; the ryots then would retain not 12 but 22 crores for themselves. The above figures are merely hypothetical and illustrative, but are within the facts, as may be seen by the figures recorded in paragraph 57 *infra* and in appendix II. The year 1875 has been mentioned because it immediately preceded the famine of 1876—78, one main cause of which is apparently supposed to be the assessment.

51. One of the best gauges, however, of the assessment in general is the sale or mortgage value of lands. The Board cannot here deal in detail with this interesting subject, but merely subjoins a few statistics. The aggregate figures for registered sales and mortgages, including those on buildings, for the last ten years in this Presidency are as follows :—

Sales.		Mortgages.	
Number.	Value in lakhs of rupees.	Number.	Value in lakhs of rupees.
2,543,117	5,038	3,624,396	7,079

The increase since 1878, during which period many of the new settlements have been introduced, is shown by the following figures :—

Sales in				Mortgages in				Leases in			
1877-78.		Annual average of the present decade.		1877-78.		Annual average of the present decade.		1877-78.		Annual average of the present decade.	
Number.	Value in lakhs.	Number.	Value in lakhs.	Number.	Value in lakhs.	Number.	Value in lakhs.	Number.	Annual rent value in lakhs.	Number.	Annual rent value in lakhs.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
75,864	254·66	254,302	603·71	131,082	393·59	362,428	707·77	44,662	39·76	92,888	54·10

In this table leases are comparatively few in number, since they are seldom registered ; the immense mass of ordinary leases cannot be gauged from these figures. Whatever the full meaning of these numerous transactions, it is obvious that land has in general a very great value in exchange or on rent after the Government assessment has been deducted : two-and-a-half million sales for 50 crores in ten years, and more than three-and-a-half million mortgages for 70 crores, are eloquent figures, while the immense increase since 1878, though partly due to better registration, is significant. The value of each such sale averaged Rs. 198, and that of each mortgage Rs. 195, but the value per acre is not known.

The Board does not propose to enter here upon the acreage price of land which may be gathered from many public reports, but would observe that the prices of many millions of acres are high and, in general, rising, and that they vary from a comparatively small sum on ordinary dry lands to above Rs. 1,000 per acre on the productive and highly assessed wet lands of the Tambraparni valley in the Tinnevelly district. Several district manuals, the settlement reports, those of the Registration Department, and Mr. S. Srinivasa Raghava Iyengar's memorandum may be consulted on this important point.

52. Mr. Dutt's main point seems to be that Government *makes the revenue approximate* to one-third of the gross produce and thereby impoverishes* the ryots, and he recommends as an example the rates of rent payable in Northern India by ryots to their landlords: in paragraph 13 he suggests a maximum of one-fifth of the gross produce. The figures already given by the Board show that this proportion is nowhere taken from the ryots " if, " as Mr. Dutt says, " the district average be taken." The Board deals with this more completely in a later part of this resolution, but would here say that, if Government took one-fifth of the real gross produce from its ryots, it would fully double its present land revenue exclusive of cesses but inclusive of the total charge for water.

* In England it is often said that the farmer expects for produce " three rents," *viz.*, one for the landlord, one for the expenses of cultivation, and one for his own living and profits on stock.

The Government is, as a rule, far less exacting than private landlords, and the Board is unable to understand Mr. Dutt's statement that "there is not a cultivator in India who does not consider 5 or 6 annas out of each rupee of gross produce to be an oppressive and impoverishing rate of rent" or that three annas in the rupee is a "fair" rent. Probably there is no system so universal, so customary, and so generally accepted as the sharing (váram, batái, métayage) system, in which the half share is the rule for ordinary lands, but where lands are valuable, the half share becomes two-thirds, and even three-quarters of the gross produce as regards grain; in these métayage cases the land-owner (ryot) pays the assessment, and the cultivator (tenant) pays the cultivation expenses, but also generally obtains the whole of the straw. The Settlement Commissioner has recently made enquiries in Chingleput, Tanjore and other districts, where all these rentals are found, and it is a source of surprise to the Board that the Government demand in general should be compared with the rents taken by wet land ryots from their sub-tenants. On ordinary dry lands a common rate of rent is twice the assessment, but this frequently runs up to five times, and, in the case of rich produce, to ten times the assessment, as is also the case in wet lands. The district manuals and settlement reports may be consulted for rentals both on wet and dry lands: in the Coimbatore manual (page 300, volume II, revised edition) a table is given from the settlement report showing that above one-seventh of the whole of the lands, wet, dry and garden, in 592 villages (124,646 acres out of 844,314) were found to be rented to sub-tenants for half or a larger share of the gross produce, and on pages 301 and 303 other tables are given showing the rates taken from registered documents; the latest registered money rentals for wet land in that district range, except in one small area, from Rs. 28 to Rs. 72 per acre, so large an area as 1,157 acres paying an average of Rs 45. That these rents are "fair" in the sense of light, is not alleged, but they are regular and general contract rates. The Government assessment is low in comparison with the rentals taken by Government ryots from their sub-tenants.

In zamindari areas the rentals are often extremely high as compared with the neighbouring Government assessments owing to the fact that having been permanently settled in 1802, they either retain the "paimash" rates similar to those of the Government areas at the period, including the now obsolete garden tax, or, where untrammelled by such rates, they are able to make their own bargains with their tenants, or they have commuted the amounts due under the sharing system into money at their own rates. In a zamindari now under the Court of Wards the Board has found that the highest wet rates are Rs. 45 per acre for which, however, the ryot may raise two crops if he can; the garden rates run up to Rs. 15 per acre; these are maximum rates, but are actually being paid. The rate payable for betel-leaf gardens is fixed at Rs. 32 per acre. The maximum wet rates for Government lands in the three neighbouring districts are Rs. 10, Rs. 8 and Rs. 7-8-0, respectively, with the addition of one half extra when a second crop has been raised. The moderation of the Government assessments may be gauged from these figures. In considerable areas in the Gódávari delta good zamindari lands are rented to tenants for growing paddy at Rs. 25 to Rs. 30 *plus* the Government water-rate, and at much higher rates for sugarcane. The Board is not defending these rentals, but they are payable and being paid.

53. The Board will now deal in some detail with the questions raised by Mr. Dutt of the weight and amount of the assessment, and the supposed enhancement of revenue "at each recurring settlement," by which it is assumed that the ryot "has been reduced to a state of poverty and indebtedness which makes him an easy prey to famines" and owing to which some "three millions of acres of culturable lands are out of cultivation in Madras." It will be shown by statistics that the land assessment proper has not increased during the past fifty years even in proportion to the additional area brought under holding, that the tax per acre has decreased, and that the actual weight or proportion of produce taken has immensely diminished—practically by one half—owing to the rise in prices. It is to be remembered that the new survey and settlements began in fasli 1271 (1861), and that the assessments at that date had been heavily reduced from the original settlements—so called—of the beginning of the century.

54. A statement appended, Appendix I, shows the areas of ryotwari land actually occupied in each year from fasli 1261 (1851-52) up to the latest year for which figures are available; the assessment thereon; the net demand for land revenue shown in the accounts as ryotwar, after eliminating the remissions granted; the amount of remissions granted each year with reference to the state of the season; the amount of the cesses or other contributions levied for local purposes, and for the payment of the village establishments; the gross demand ryotwar and cesses; and the average price of grain in each year,

The following is an abstract thereof. In all cases, the figures for Malabar and South Canara are omitted :—

(*In columns 2 to 9,—00,000 are omitted*, i.e., *the figures represent lakhs.*)

Period.	Occupied area.	Assessment thereon.	Total ryotwar demand.	Cesses and merahs.	Gross demand.	Season remissions.			Average price of grain per garce.
						Waste.	Others.	Total.	
1	2	3	4	5	6	7	8	9	10
	Acs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fasli 1261-65 . .	124	302	270	4	274	12·2	20·2	32·4	107
„ 1266-70 . .	141	320	304	5	309	10·7	20·5	31·2	144
„ 1271-75 . .	168	320	336	7	343	9·1	11·3	20·4	194
„ 1276-80 . .	185	324	351	(*c*) 22	373	8·9	10·5	19·4	194
„ 1281-85 . .	190	322	361	(*d*) 42	403	6·3	9·1	15·4	155
„ 1286-90 . .	188	323	348	40	388	14·4	17·6	32·0	216
„ 1291-95 . .	185	322	364	44	408	5·3	8·2	13·5	148
„ 1296-1300 . .	199	(*a*) 353	391	58	449	3·8	5·0	8·8	157
„ 1301-1305 . .	209	(*b*) 382	(*e*) 426	58	484	6·2	7·7	13·9	194
„ 1306 . . .	215	400	440	56	496	8·5	22·5	31·0	212
„ 1307 . . .	216	403	474	54	528	3·4	7·0	10·4	262
„ 1308 . . .	216	405	485	55	540	2·0	2·7	4·7	199

55. In the next table the actual averages for each quinquennial period given above are compared with the averages for the five years ending with fasli 1265 (1855-56) which are represented as 100 ; the other figures therefore show the percentage increase or decrease from that level. The average rates of assessment per acre on the area occupied are also shown :—

Period.	Occupied area.	Assessment thereon.	Assessment per acre.		Demand ryotwar.	Demand ryotwar and cesses.	Season remissions.	Average price of grain.
			Amount.	Ratio.				
1	2	3	4	5	6	7	8	9
			Rs.					
Fasli 1261-65 . .	100	100	2·44	100	100	100	100	100*
„ 1266-70 . .	114	106	2·27	93	113	113	96	135
„ 1271-75 . .	135·5	106	1·90	78	124	125	63	181
„ 1276-80 . .	149	107	1·75	72	130	130	60	181
„ 1281-85 . .	153	106·5	1·69	69	134	147	47·5	145
„ 1286-90 . .	152	107	1·72	70·5	129	142	99	202
„ 1291-95 . .	149	107	1·74	71	135	149	42	138
„ 1296-1300 . .	160·5	117	1·77	72·5	145	164	27	147
„ 1301-1305 . .	168·5	126·5	1·83	75	158	177	43	181
„ 1306 . . .	173·5	132·5	1·86	76	163	181	96	198
„ 1307 . . .	174	133·5	1·87	76·5	175·5	193	32	245
„ 1308 . . .	174	134	1·87	76·5	180	197	14·5	186

Leaving out of consideration the last three years of the table, it will be seen that whilst the area in the occupation of the ryots under the ryotwari system increased during forty-five years by 68·5 per cent., the assessment thereon increased by only 26·5 per cent. and that for the first thirty years there was practically little or no increase in the assessment, although new settlements had been effected in the whole or greater part of twelve districts. The increase appearing during the quinquennium ending in fasli 1300 is mainly due merely to a change in the method of accounting for part of the water-rates levied under the Gódávari and Kistna anicuts, which were first included with the assessment from fasli 1297 when twenty lakhs were added to the accounts of the assessment. The further large increase shown in the next quinquennium is due partly to the extension of irrigation and the increase of the charge for water in those districts (about three and a half lakhs), partly to the increased charge imposed at the settlement of the Tanjore district (twelve lakhs), and partly to the revision of the assessment in the Trichinopoly district (four and a quarter lakhs), besides other smaller items of which the increase by a million acres in the area occupied accounts for the greater portion.

(*a*) Water rates on wet land in Gódávári and Kistna first included in the assessment during the period.

(*b*) Includes Tanjore settlement increase (12 lakhs) and Trichinopoly re-settlement (4½) as well as one taluk brought under ryotwari newly, and a large area of inams resumed. Full explanations are given below.

(*c*) Land-cess for local purposes first included.

(*d*) Village-cess levied in lieu of *merahs* to village servants first included.

(*e*) This figure, 426 lakhs, includes about 182 lakhs as the price of water, included in the land assessment, or otherwise charged.

The figures in column 4 are arrived at by adding to those in column 3, the amount of a large number of *miscellaneous* charges—see paragraphs 63 to 65 *infra*—and deducting from the sum the remissions granted, particulars for which so far as they relate to the changing character of the seasons are shown in columns 7—9.

* *N.B*—During the decinnium immediately preceding this, the average market prices were 20 per cent. cheaper or only 80 per cent. of the level for this period.

56. The large increase in the area occupied does not, however, wholly represent an extension of cultivation or holdings, for in many districts the regular survey disclosed the fact that the original accounts understated the actual areas in occupation. Considerable areas of inam, or favourably-assessed, lands have from time to time fallen in to Government, or have been resumed ; and areas which were formerly rented out at lump sums have been brought under a ryotwari settlement ; still, by far the greater part of the increase represents an actual expansion of cultivation. This expansion has no doubt, in many cases, brought the poorer and therefore lower assessed soils under the plough, but against this cause of a reduced acreage assessment must be placed the addition of water-rates to the assessments in the Gódávari and Kistna deltas, and the revision of the old assessments in Tanjore and Trichinopoly.

57. If these facts be borne in mind, the comparison of the average rate of assessment per acre, which is made in columns 4 and 5 of the table above, may be taken to show the relative amount of the assessment on the land at each period. The figures show that the rate per acre has fallen on the average by 25 per cent. in forty years. But in considering this fact the course of prices must also be considered, and for this purpose it is necessary to examine further than the information given by the last column of the table allows. Accurate data regarding prices during the first half of the century are not forthcoming, but sufficient information is available to show that the fifteen years ending in fasli 1262 (1852-53) was a period of great depression, which culminated about 1843. The depression has been attributed to deficient supplies of currency, but whatever the cause, the rates for the quinquennium which ended in 1853 were much below those of the earliest years of the century *; statistics of prices for the agricultural year or *fasli* show that during that period the average market price for the principal food-grains of the Presidency was only Rs. 77 per *garce* of 3,200 Madras measures.† The course of prices for the ten years preceding and since that quinquennium is shown by the figures in the margin. The figures (for details see Appendix II) quoted for years prior to fasli 1285 (1875-76) cannot be regarded with so much confidence as those for later years, but are sufficient to indicate the general course of prices. In fasli 1263 (1853-54) there was a sudden rise in prices to an average of Rs. 116 per garce, which was at first attributed to the character of the season, but when it was found to be maintained and continued, though the subsequent seasons were much more favourable, it was put down to the greater abundance of currency owing to large expenditure of borrowed money and to large demands for export produce. From 1268 to 1285, the average of prices was double that of the quinquennium for 1258-62, with a still greater increase for 1273-77 during which period the famine of 1866 occurred. In 1286 (1876-77) the great famine began, and prices remained at an excessively high level for four years, after which, with good crops and a smaller population, they fell greatly, but have since recovered. In faslis 1301 and 1302 severe scarcity existed over a wide area, and prices have not since then returned to the level that prevailed from 1855 to 1875. They have, in fact, during the last half of the century, been almost uniformly double the rates which prevailed before the Government decided, partly on the ground of the low prices, on a general scheme for survey and settlement which was then expected to result in general reductions such as had been frequently given before that period, but on no settled system.

Period.	Average price per garce.	Ratio.
	Rs.	
Fasli 1248-49	108	140
„ 1250-54	75	97
„ 1255-57	114	148
„ 1258-62	77	100
„ 1248-62	83	114
„ 1263-67	128	166
„ 1268-72	162	210
„ 1273-77	216	281
„ 1278-82	162	210
„ 1283-85	161	209
„ 1286-89	259	336
„ 1290-94	145	188
„ 1295-99	157	204
„ 1300-1302	209	271
„ 1303-1305	179	233

58. It will be seen, therefore, that while the *incidence* of the land assessment per occupied acre decreased by 25 per cent. over the whole period of forty years, and by 29 per cent. during the first thirty, the *pressure* of these reduced assessments was still further and very largely decreased owing to the doubling of the value of the chief products of the soil.

59. The explanation of this striking general result is to be found in the extremely low estimates of the value of the gross produce, and the very small proportion thereof which has, on the average, been taken as the land-tax. The proportions of the gross produce, as estimated for settlement purposes, which the settled rates represented *at the commutation rates* adopted, are noted in the margin for a number of districts (for details see Appendix V). But it must be remembered, as previously mentioned (see paragraphs 35 and 48 ; also Appendix III), that the commutation rates adopted were, except in part of Kistna, Ganjám (wet land) and Madura, not only much lower than the average prices from which those

	Settlement date.	Dry.	Wet.
Trichinopoly	1864-65	13	28
Ganjám	1878-84	14	23
Coimbatore	1878-82	15	22
North Arcot	1881-86	17	19
Madura	1885-93	16	19
Anantapur	1891-98	6 to 11	14·5 & 15
Tanjore	1893-94	16	26 & 20

* *Vide* table on page 58 of *Progress of the Madras Presidency during the last forty years*' by S. Srinivasa Raghava Aiyangar, Diwan Bahadur, C.I.E., 1893.

† A Madras measure holds 62·5 fluid ounces of water or 120 tolahs of cleaned rice.

rates were derived, but were, as a rule, from 25 to 50 per cent. lower than the prices that ruled during the period in which the settlements were actually made. Prices during the last decade have again been much dearer in almost every case than they were when the settlements were introduced. Consequently the proportions given in the margin are far higher than the ratio actually borne by the assessment to the real money value of the gross produce.

60. From the figures above quoted, it will be seen that in respect of the dry land, to which the State does not supply the valuable commodity—water—which it does to the wet land, in no case does the assessment fixed represent more than a bare sixth of the *nominal* gross produce, and this although the customary State share of the produce was commuted at the settlement at rates which yield the cultivators an enormous profit on the transaction; this advantage to the ryots has continued since the settlements. Besides this, it may here be mentioned that, taking the country as a whole, it could be easily shown, did space permit, from the facts and statistics of actual consumption and otherwise, that the estimated normal rates of outturn adopted for settlement purposes, from which, moreover, deductions are made to allow for the vicissitudes of the seasons, are less than the average yield of a series of years; hence the ryot obtains a double advantage. Again, in determining the assessments no cognizance is taken of the more valuable products, such as indigo, tobacco, oil-seeds, sugarcane, cotton, etc., which the ryot may and does cultivate largely without any additional payment, except where he uses on dry land water supplied from a public source. As regards second crop and produce which uses water enough for a second crop, it must be pointed out that in a large number of cases special concessions have been granted to the ryots to induce them to compound for the charges imposed for water so used; save in a few exceptional cases this second crop charge is normally one-half the single assessment, and the ryots may compound for this, except under the largest irrigation works on which Government has invested capital, at rates ranging from one-sixth to one-third of the single assessment. No charge whatever is levied for second or third crop raised on dry land; in fact, so long as the ryot pays the assessment fixed for his land, he is free to do what he pleases therewith. When these great advantages are allowed for, the proportions mentioned in the marginal table above will be seen to be very greatly reduced certainly, even on wet lands where part of the assessment is the price paid for water supplied at the cost of Government, much below the one-sixth share which is admittedly due to the State.

61. The precise effect of the settlement of each district during the period in question is shown in Appendix IV to this resolution. The general result was that the assessments imposed on the lands in occupation at the time when the settlements were made, were increased in bulk by 9 per cent. including that portion which was levied with reference to areas which had previously escaped taxation, but were discovered by the scientific survey which, in the case of 19 districts, resulted in an increase of 8 per cent. Of the gross additional amount imposed during the period under reference (31½ lakhs), the chief items are noted in the margin. In Trichinopoly, the settlement of 1864-65, which had resulted in the large reduction of 3·88 lakhs, was revised, and though on a much extended area, the revision only resulted in a recovery of the revenue given up at the settlement of nearly forty years ago. The first survey in this district revealed a deficiency of 7 per cent. in the areas previously reported. In Gódávari, one of the districts first settled, the original settlement enhanced the demand by 22 per cent., but in that district there had previously been no record of the measurement of the holdings; at the resettlement of this district, which has only recently been carried out after more than thirty years' interval, the increase imposed has been 24 per cent., whilst average prices have doubled in the period. In Kistna, where also the original settlement has partially expired and is being revised, the first survey disclosed a deficiency of 7 per cent. in the area previously recorded, but the first regular assessment showed an increase of 16 per cent., although the commutation rate was taken at more than 50 per cent. below the prices ruling at the time of the settlement; the increase at settlement is attributable mainly to the low revenue demand of the joint-rent system previously in vogue. In Tanjore, the increase by settlement is mainly due to the fact that the commutation rate on which the previously existing rates had been based was extremely low, *viz.*, Rs. 56 per garce, as compared with the average commutation price of Rs. 142, and Rs. 121 per garce the commutation rate adopted; and partly to the high average class of the irrigation and the high average quality of the alluvial soil of the delta. The combined effect of these factors would have been to raise the assessment even higher were it not for the liberal allowances made in respect of cultivation expenses and other items.

	Lakhs.
Gódávari . .	+ 3·84
Trichinopoly . .	(— 3·88+4·10)
Kistna . .	+ 4·68
Coimbatore . .	+ 2·05
Tanjore . .	+ 12·02

62. It has already been mentioned in the note to the table in paragraph 54 *supra*, that of the gross ryotwar demand from fasli 1301 to 1305 (426 lakhs) about 18½ lakhs represents in reality charges for water supplied, which are either included in the land assessments or are otherwise levied. These charges have during the period under reference greatly increased, owing chiefly to the great expansion of irrigation under works on which Government has expended capital. So far as works of this class are concerned, the

expansion of irrigation may be judged from the figures noted in the margin showing the calculated amount of the revenue solely due to irrigation during the last half century. Part of the increase in this revenue during the period, *viz.*, 70 lakhs, is due to the expenditure of capital on the development of an increasing number of works, some of which previously existed; but practically the whole of the increase must be put down to the expenditure of public funds. The charge is generally, according to the custom of Southern India, included in the land assessment, so far as the first crop is concerned, though some portion is, as shown below, otherwise levied. Consequently the gross apparent increase of land assessment is *pro tanto* no real increase at all, but is a payment for a valuable commodity or instrument by which produce and its value, and the value of land, are enormously increased.

Period.	Lakhs.	Proportion.
Fasli 1261-65	31·40	100
„ 1266-70	42·36	135
„ 1271-75	48·77	155
„ 1276-80	57·10	182
„ 1281-85	64·07	204
„ 1286-90	70·16	223
„ 1291-95	73·16	233
„ 1296-1300	84·86	270
„ 1301-1305	101·06*	322

* This sum includes 48·23 lakhs which are credited annually to the old works on which the Government has expended capital in their development or supersession. Of this, about 37·13 lakhs are credited to old works superseded in part by those which had already been taken up for development in the first period (F. 1261-65).

63. It will have been observed that column 4 of the table in paragraph 54 above shows that the total charge appearing in the accounts against ryotwari holdings, in almost all the more recent years, exceeds the assessment considerably and sometimes largely. The excess represents what is known as "Miscellaneous revenue," of which the following items are the chief:—

Particulars of Miscellaneous Revenue.	Lakhs.			
	Average. 1301-1305.	1306.	1307.	1308.
	Rs.	Rs.	Rs.	Rs.
Charges for water not included in the assessments	19·27	20·22	22·11	25·26
Charges for land temporarily occupied	8·39	7·68	9·04	8·88
Charges on minor inam or favourably assessed land in Government villages including water-rates	27·28	34·80	36·81	36·91
Tree revenue	3·76	3·60	3·38	3·24
Charges for water in permanently-settled estates	7·08	8·69	9·94	10·75
Other charges	9·22	9·21	11·69	9·93
TOTAL	75·00	84·20	92·97	94·97

Against charges such as these are set off remissions granted with reference to the state of the season, or for items of charge included in the assessments which really represent cesses for local or village purposes, or are old endowments of religious institutions. Changes have been made from time to time in the manner in which some of these charges are shown in the accounts, so that it is not possible to exhibit the exact incidence during the whole period on the land liable for ryotwari assessments; for instance, in fasli 1304, ten lakhs which had previously been treated as a local cess were added under the third head above.

The total revenue demand thus arrived at has, however, increased by about 156 lakhs or 58 per cent. in forty years, of which 80 lakhs occurs under the regular land assessment and has been already explained. No inconsiderable portion of this increase is due to the decrease in the average amount of remissions granted from year to year; such remissions having been, fifty years ago, a regular and recurring incident of the annual settlement which, owing to the weight of the assessment and to the want of a proper survey, were allowed or were schemed for in every possible way. In favourable years now-a-days, such remissions, notwithstanding the greatly-increased area in occupation, do not amount to one-third of what was normal formerly. This decrease results partly from the policy resolved on in 1855 with a view to remove temptation to bribery and corruption and to protect the ryots from the continual interference of petty officials, partly from the decreased weight of the assessments, partly from the greater attention paid to the upkeep of minor irrigation works. The evils attendant on the old system were fully described by the Government when it resolved on carrying out a scientific survey and a regular system of land assessment.

64. The table given above shows that the greater portion of the miscellaneous revenue is derived from charges for water supplied, the amount of these charges for the quinquennium ending with fasli 1305 being about 36·75 lakhs.* About 7 lakhs of this amount is for water supplied to land on which the revenue charge is permanently settled, and should

* The exact amount cannot be shown, as a change in the method of recording the charges was made in fasli 1302.

therefore be eliminated from the charges on ryotwari villages. This amount, like all other charges for water, has been increasing with the expansion of irrigation under works on which Government has expended capital.

65. When the Government resolved on carrying out a regular survey of the Presidency, it was also decided to inquire into the titles and to determine the areas and conditions on which the inam (favourably assessed) lands of the Presidency were occupied. In many cases such inams were enfranchised at enhanced rates, since the village officers are now paid regular salaries. These operations resulted in an increase of the revenue under the third head mentioned above by at least 4 lakhs, whilst by a change in the system of record in fasli 1304 about 10 lakhs additional were transferred to this head. According to the latest statistics, the total area of minor inam lands in ryotwar villages is about 4,244,000 acres, and this should be added to the area which contributes towards the ryotwar demand which now includes the quit-rent levied on those lands.

In addition to this area, that occupied from year to year for temporary occupation must also be included, on which about 8 or 9 lakhs of rupees are annually levied. Some of this area is so poor that it cannot be continuously cropped; some lies in localities where the rainfall is so precarious that it is only occasionally that circumstances allow of its being shown; some represents land reserved for public or communal purposes, the occupation of which is objectionable. During the quinquennium from fasli 1301-1305, the average area of this fluctuating cultivation was 723,000 acres per annum. This area does not appear in the accounts of "occupied" land, although the assessment levied on it does appear in the accounts of revenue collected.

66. From the figures above given, it will be seen that the average amount of 426 lakhs of ryotwar land revenue—less 7 lakhs levied for water supplied to permanently-settled estates and a number of minor items which cannot be separated—was really paid, not for the 20,900,000 acres of ryotwar holdings, but by the occupiers of 25,900,000 acres of ryotwar, inam, and miscellaneous land. Above 40 per cent. of the gross charge is made for water supplied, but, even including this, the incidence per acre is really Rs. 1·64 and not Rs. 2·01 per acre on the land by which the revenue is paid.

67. It does not appear profitable to pursue the analysis of the statistics further. They show that the area in occupation has, notwithstanding the set-back of the great famine of 1876-78, increased very largely; that the assessments on the land have not kept pace with this expansion, and that much of the more recent increase is due to the inclusion of charges for water and to the resettlement of the very rich district of Tanjore; that the assessment per acre is far lower than it was forty years ago, though for the reason just stated it has somewhat increased of later years; that the pressure of the assessments has, owing to the doubling of prices, immensely decreased; that the total ryotwar land revenue demand is spread over a far larger area than at first sight appears; and that the incidence thereof represents a demand of from 30 to 40 seers of grain per acre only on the average prices of the Presidency during recent favourable years, even when the whole charge for water supplied is included. On the poorest classes of dry land the assessment represents from three to six seers of dry grain when prices are twenty-four seers per rupee, which is the average for the decade 1885 to 1895.

68. It must, however, be remarked that, as shown in column 5 of the statement in paragraph 54 *supra*, during the last 30 years two new local cesses have been levied in addition to the land assessment, *viz.*, the land cess and the village service cess. In fasli 1275 (1865-66) a commencement was made in levying a land-cess for local purposes, which is now collected at the rate of one anna in the rupee on the gross land revenue demand. This is expended on purely local requirements, and so much as is not spent on primary education and medicine is spent on improvements which directly increase either production or the profits of the ryots, *viz.*, communications and public markets. The village service cess, though new, is not an additional charge at all; from time immemorial, the custom has been for the ryots to remunerate the officers of the village communities by a proportion of the produce of their lands; these fees (merahs) were paid direct by the ryots to the village officers and servants, and did not, in general, appear in the Government accounts. In the early years of the period covered by the statistics under discussion only a small proportion of those fees had been commuted into money payments and was collected with the public revenues, but in fasli 1281 (1871-72) a village service cess was imposed to take the place of these fees which were then abolished, and the village establishments were reorganized. This cess, therefore, does not represent any increase of taxation though it appears as an increase in the accounts of revenue.,

69. The Board will now show the proportion borne by the land revenue mentioned above to the real gross produce. In the statement given as Appendix VI an estimate of the value of the crops produced in the ryotwari villages only of the Presidency, *excluding* Malabar and South Canara, has been framed. In regard to these estimates, it is perhaps sufficient to note that the rates of yield adopted represent the average outturn of a series of years, those for food-grains having been adopted from an estimate prepared for an entirely different purpose two years ago, and that the settlement rates of outturn considerably understate the yield obtained in a series of ordinary years. The valuation of food-grains adopted is approximately the average of the recorded prices for the whole Presidency during recent *normal* years. Mr. Dutt's criticisms on pages 97 and 98 of his book do not apply to Madras, where the acreage actually cultivated, the nature of the crop on

each acre, and the exact area of waste or of withered crops are recorded every year with great accuracy for ryotwari areas.

70. The estimate may be summarised as follows :—

	Lakhs of rupees.
Food-grains of all sorts	29,23
Oil-seeds	3,68
Drugs and narcotics	2,87
Condiments and spices	2,39
Cotton and other fibres	1,93
Sugars	1,46
Orchard and garden produce	1,45
Indigo and other dyes	1,06
All other crops	37
TOTAL	44,44

Besides the above, there is the income derived from the live-stock of the country which, for the ryotwari area of the Presidency, excluding Malabar and South Canara, cannot be put at less than the number noted in the margin. The horned cattle produce manure, hides, horns, bones, milk and ghee, and a certain amount is realised by sale to butchers; the sheep yield some wool and with the goats produce manure, milk, ghee, meat, and skins for tanning. Taking all these items together, and considering the immense consumption of milk and ghee, the total value of all animal products cannot be less than ten crores per annum.

	Millions.
Horned cattle	13½
Sheep and goats	14

In the case of ryots living near towns and on lines of traffic a great deal of money is realised by the sale of straw and fodder, dung for fuel, and firewood from private lands; the value of straw has not otherwise been included.

Taking all these items into consideration, the gross agricultural produce may be estimated at above 55 crores of rupees from the portion of the Presidency alluded to.

71. Taking now the gross land revenue including all cesses and charges for water, and averaging—for the four years ending with 1898-99 exclusive of the year 1897 as a famine year—5·26 crores, it will be seen that this is well below 10 per cent. of the value of the gross produce; if, however, the 119 lakhs due as the average annual charge for water supplied by works paid for out of Government capital (paragraph 62) during the same years be deducted, the proportion falls to 7·4 per cent., or slightly above one-fourteenth. If the whole charge for water (206 lakhs) be deducted, the proportion sinks to about 6 per cent. or about one-seventeenth, and even this includes the two cesses mentioned in paragraph 68.

If a deduction of 15 per cent. be made from the above estimate of gross produce as a margin on account of village prices, errors, etc.,—a deduction, however, which is hardly necessary since grain prices as tabulated in this department are chiefly those of rural parts, while the crop estimates for other products are generally low and straw is omitted,—the proportions borne by the assessment will be about 11 per cent. or one-ninth if all charges for water and both cesses be included; 8·7 per cent. or one-twelfth, if the charges (119 lakhs) for water under specially developed works be excluded; and 6·8 per cent. or one-fifteenth, if all charges for water be omitted. Hence the one-tenth of the gross produce elsewhere mentioned by Mr. Dutt as a proper district average is beyond or above the sum taken as land revenue in this Presidency considered as a whole, if the cesses are deducted, and much beyond it if the charge for water is deducted.

Enough has been stated to show that the real proportion of the Madras ryotwari land revenue taken as a whole to the real gross produce has been wholly misunderstood.

It will be noted that if the Government demand in any district be assumed at one-eighth of the gross produce, each acre can on that assumption produce only 30 seers of grain for every two annas of the demand when grain is taken at an assumed village price of 30 seers per rupee. In other words, land assessed at from 2 to 8 annas per acre, of which there are millions of acres in the Presidency, produces, *on the above assumptions*, only from 30 to 120 seers of marketable grain per acre. Whether it is correct or not that millions of acres produce or can only produce, if cultivated, less than one-eighth of the produce of the average English acre taken as 32 bushels, it is clear that it is not in the reduction of the assessment, but in the development of cultivation that hope and amelioration are to be found; more produce, better and closer markets, cheaper and safer credit, a larger share of the sale values of produce, are the *desideranda*, not, except in occasional cases, reduction of assessments.

72. The detailed estimate of the value of the crops will be found in Appendix VI.

73. *Point 5 in paragraph 3 supra*, viz., *the Irrigation Act of 1900 and its provisions.*—The Board's Resolution has already run to great length, and it will therefore content itself on this point with remarking that local knowledge would explain to Mr. Dutt the reason for and scope of the new law. The law, however, does not enable Government to levy a compulsory water-rate on all lands within the wet cultivation area, but only on such lands as necessarily, by their position, receive a sufficient supply of water successfully to grow an irrigated crop: critics have forgotten that the basis of the Madras assessments, especially on wet lands, is a share of the crop, and that if, owing to the action of Government, a ryot

is enabled to raise a wet crop, whether he has asked for water or not, Government is entitled, as of immemorial right, to a share in the increased outturn or value of the produce. It will be noticed that in giving his assent to the Act, His Excellency the Viceroy confirmed and emphasised the declaration of the Madras Government that the long standing practice of exempting from water-rate, irrigation obtained from wells which are fed by percolation, shall be adhered to, and that in other cases of irrigation of lands by percolation, water-rate is to be levied only when a full and constant supply of water is assured, so that the Madras cultivator is *quoad hoc* precisely in the same position as before the Act was passed.

74. Several other mistakes also need correction, but the Board will only mention those directly connected with settlement operations which are the objects of Mr. Dutt's animadversion.

75. On page X of the preface to his book, Mr. Dutt, writing about Madras, says "the revenue . . . . . is fixed at each recurring settlement, and settlements are often made for shorter periods than 30 years." Not one single settlement has been made for less than 30 years.

76. In paragraph 8 of his letter, Mr. Dutt says, "over three millions of acres of cultivable lands are out of cultivation in Madras," the inference being that they are waste because of the weight of the assessments. As a matter of fact, the waste assessed area is larger than here stated, but though assessed, the assessment is often nominal, and the area uncultivable ; such are the large areas of hill and forest in Malabar, Coimbatore, etc., the swampy and saline soils of Kistna, Trichinopoly, etc. Much, moreover, of the assessed waste lies in the well known "famine zone" and consists mostly of a very poor class of shallow, stony, arid soils bearing a very low assessment (much of it from 2 to 6 annas per acre), and unoccupied by reason of the comparative sparseness of the population. In the Anantapur district, for example, there are now 867,000 acres of unoccupied dry land, the *average* assessment on which is As. 3—5 (3·4 annas) or slightly over 5 seers at the average price of the decade 1885—1895, while of the total area unoccupied at the close of the recent settlement 44 per cent. was assessed at two annas, 39 per cent. at four annas, 9·8 per cent. at six annas, and 2·8 at eight annas, leaving only 4·6 per cent. at higher rates ; the population in 1891 was 708,549, and the area occupied at the introduction of the settlement just closed was 1,228,000 acres; it is now 1,286,000 acres, showing that it is not the settlement assessment which keeps land out of cultivation.

77. The main answer to Mr. Dutt, however, on this point is the area taken up since the new settlements began ; in 1855, 12,400,000 acres (round figures) were under ryotwar holding in the Presidency, exclusive of Malabar and Canara and exclusive of minor inams ; in 1898 the area was 21,600,000 acres, being an increase of 9,200,000 acres or 74 per cent., about 1,400,000 of which, however, is only nominal, being due to excess found on proper survey, so that the net increase is about 7,800,000 or 63 per cent. This increase has been regular and continuous save for the check due to the great famine of 1877-78, and has never been checked by settlement operations, a sufficient proof that the assessments are moderate. The figures for 1855 also include land which was held on cowles and so-called grass rents or other favourable terms, so that the area was greater especially under the influence of the *dittám* and other methods than would have been held at the actual assessments : all these artificial modes of keeping up large holdings and, consequently, the revenue have long been abolished. Mr. Dutt's mistake consists partly in looking at the area now waste absolutely instead of comparatively by periods, partly in not examining the waste district by district, and in not making local enquiries about it.

78. On page 96 of his book he speaks of "the ten thousand cultivators of Madras who are annually driven from their homes and lands for being unable to pay the State demand." Poor ryots, seemingly many in number but relatively few—about one in 417—lose their lands, or some of them, partly for reasons mentioned by Munro in his Minute of 1824 quoted below ; but many sales are solely due to the revenue rules which absolutely forbid the cancelment by the Revenue officers of a puttah or of entries of fields therein, except on personal relinquishment or by revenue sale : absence, death, incapacity, etc., frequently cause failure to relinquish and sale follows : in fact *sale* is a necessary corollary of the permanence and completeness of the ryot's tenure of his land. Much poor and valueless land, moreover, is taken up, as in Anantapur, for mere catch crops in good seasons, and the cultivator having reaped and carried his crop allows process against the land. Many of the revenue sales are therefore nominal ; some are, of course, due to failures in farming : some, to the Board's knowledge, are collusive.

79. The Board has now dealt with Mr. Dutt's chief criticisms, but is conscious that though its remarks are lengthy the ground has, partly from the brief time allowed, partly from the complexity of the subject, been imperfectly covered : the subject embraces the history of the land revenue and much of land economics for the past century. Mr. Dutt may be referred for a detailed study of this subject to the numerous reports and histories even now available : in particular the District Manuals and settlement volumes would enlighten him as to the history of the ryotwar system, and the consequent necessity for, the objects, and the results of the new settlement system ; the Manual of Mr. Baden-Powell, and the memorandum of Mr. S. Srinivasaragava Iyengar on recent progress in

this Presidency, present matters in an admirable form. The Board may also refer on economic and agricultural matters as well as on revenue, to the District Manual of Coimbatore* prepared by the present settlement Commissioner, where every point, except the first, touched upon by Mr. Dutt, has for a typical ryotwar district, been handled by anticipation in a non-controversial manner, long before the present discussions arose. The Board would also refer to the resolutions of a former Board contained in its Proceedings (Land Revenue), No. 414-A, dated 2nd October, 1894, especially paragraphs 28 to 35, and No: 308, dated 15th September 1897, especially paragraphs 23 to 26. These Proceedings dealt with the criticisms of Mr. Rogers on the Madras Settlements.

80. In its present resolution the Board has shown that no "rights" of the ryot have been confiscated by Government as supposed by Mr. Dutt; that the new survey and settlement was established not to enable Government to enhance assessments, but to ascertain, equalise and *reduce* them; that notwithstanding the great rise in prices which enabled Government in general to avoid reduction, the average rate per actual acre of the area originally held has, as a rule, barely, if at all, increased, except in Tanjore, while the present average rate per acre held, including all charges, is considerably lower than the rate per acre held in 1855; that in most cases the increase in the total assessment of the district has not kept pace with the increase found by survey; that excessive rates have been cut down, though unduly low rates may have been enhanced; that no change is needed from the half-net system to that based on a percentage of the gross; that the 30-year period of settlement has, since 1855, always been that sanctioned for this Presidency; that revision on the sole ground of prices may not yet be desirable though permissible; and that neither is there any rule to make the assessment approximate to 30 per cent. of the gross produce, nor does it anywhere, *in general*, approximate to such ratio, while the aggregate land revenue is far below that proportion.

81. The *gravamen* of Mr. Dutt's indictment apparently is that by the "enhancements" to which the ryot is "subject at each recurring settlement," he "has been reduced to a state of poverty and indebtedness which makes him an easy prey to famines in years of bad harvests" (paragraph 5): the supposed confiscation of a right to an unaltered or unalterable assessment, the equally hypothetical increase, inequality, and weight of the assessment, are, however, the only arguments adduced to support the above important inference. These arguments have been shown to be based on error, and the conclusion founded on them cannot therefore be accepted, nor can the Board enter into the question as to the alleged impoverishment and liability to famine of the ryot upon mere general assertions.

82. It may be remarked, however, that in so far as Mr. Dutt's conclusion is based on the weight of the assessments, it would follow that famines should, if this were a chief cause, have been absolutely chronic during the first half of the century, when the assessments were, acre for acre, actually larger in money, while their relative weight, rupee for rupee, was at least double their present weight owing to the lowness of prices, and when restrictions and compulsion in cultivation and collection, and taxation upon improvements whether in method or in crop, were universal: if the weight of the assessments did *not*, at that time, cause famine, then, *à fortiori*, such weight is not now an effective cause thereof.

83. The Board's observation and experience, moreover, as to the impoverishment or even as to the poverty of the ryot forbid its acceptance of Mr. Dutt's suggestion; the experience of the past decade, indeed, leads rather to astonishment at the power of the ryot class of this Presidency to resist scarcities due to serious shortage in produce even in districts within the famine zone and in areas where, for several consecutive years, the extraordinary failures in the monsoons have resulted in grave and almost total loss of crop. Writers unacquainted with the Presidency or with the hard facts or looking at figures only and forgetful of the great masses of the labouring class as shown by the census, mistake for ryots a crowd of poor labourless coolies—some of them, indeed, owning a little poor land—who, in times of scarcity, clamour for work or for relief. That in grave famines such as in 1877-78 some proportion of the *small* ryot class must come upon the State is an obvious necessity, and would equally be the case in Europe under similar circumstances among similar classes and with similar absence of a permanent system of poor-relief. The Board, however, will not dwell upon this point even from its own most recent experience during the current year (1900) of scarcity due to grave loss of crops and to famine prices, though it may say at once that practically the ryot class was not even represented on the works started, but coolies only.

84. A paragraph in Sir T. Munro's Minute of 1824 is sufficiently apposite to quote: the word "district" here means taluk: Munro is writing not about famines, but about ordinary years and conditions—

> "Some men are apt to suppose, when they find in almost every district two or three hundred ryots who require remission for a part, for the half, or even the whole of their rents, that the assessment is too high, or that there is something wrong in the system, and they proceed immediately to recommend a change from the ryotwari to something else. But assessment, though it is often the cause, is not the chief cause of the failure of such ryots. Where the landed property of a district is distributed among many thousand ryots,

* New Edition, Volume II, for Economics: Old Edition for Revenue History and Agriculture.

and where there is no limitation to sub-division, except what is imposed by the produce of the land being inadequate to the subsistence of the ryot, it is evident that there will be many gradations of ryots, descending gradually from those holding the largest properties to those holding portions of land too small for their maintenance. It is evident that a lower assessment will not prevent this, nor cause any other change than that of making the smallest portion of land on which the ryot can subsist somewhat smaller than before without rendering him in any degree less liable to failure. There are many ryots who fail from another cause which no abatement of assessment can remove, and which it is not desirable should be removed; it is occasioned by a spirit of independence among the caste of husbandmen, which urges every labouring servant who can buy a pair of bullocks, to quit his master and to take land and cultivate for himself. In this undertaking many fail because the loss of a bullock, or an adverse season, destroys their small means; but by far the greater number finally succeed, and their success adds to the resources of the country. It is like the spirit of adventure in trade, which, though it frequently ruins individuals, yet promotes at the same time the prosperity of the country. We must, therefore, in a district containing two or three thousand ryots, always expect to find two or three hundred who are unable to pay their rent."

The quotation no longer wholly applies to present conditions, for, in ordinary years, few if any ryots need remission except where the irrigation sources have failed, and the proportion of ryots now "unable to pay their rent" is not 10 per cent. as Munro expected, but at the worst about 2·4 per mille or one in 417, instead of one in ten; or rather, as shown in B.P. No. 308, dated 15th October 1897, less than one in a thousand, since a very large proportion of sales is not the result of failure in cultivation, but of other causes, as pointed out above in paragraph 78. But the bases of the argument, *viz.*, the results of the law of inheritance, the ever-existing opportunity for mere labourers to attempt very petty cultivation on inadequate means and on the poorest soils, the result in adverse seasons, the occasional result in every season, and the remoteness of the effect of the assessments in causing failures, remain good.

85. Apart altogether from Mr. Dutt's criticisms and suggestions, there are many honest allegations and phrases now current with reference to the land and to the people, etc., of which some have the slenderest foundations, some are erroneous in fact, some are mistaken in inference; these are passing uncontradicted into circulation and are gaining acceptance as axioms not from their value but from their mere currency; *decies repitila docent*; they are being treated not as matters for discussion but as established facts and, consequently, as the bases of perfectly honest attempts to alter or found a policy. It is time to ascertain and make public the true value of certain words and phrases which are rapidly shaping thought and may undesirably influence public sentiment.

86. But while ready to point out any mistakes or mistaken inferences that students of the land question may make, the Board has no intention of denying that vast improvement is both possible and necessary whether in the agricultural methods, in the economic position, in the financial safety and opportunity of the ryot, or in his general or technical knowledge, and would welcome assistance, whether by the collection or analysis of facts, or by more practical work in the fields indicated, towards the solution of problems essentially connected with agricultural stability.

APPENDIX I.

Statement showing the ryotwari holdings, the assessment thereon, and the gross ryotwari land revenue and cesses for a series of years—areas and amounts being shown in lakhs (i.e., 00,000 omitted)—together with average prices of cereals. See paragraphs 54 to 65.

Fasli.	Occupied area.	Assessment thereon.	Total ryotwar demand.	Cesses and meraks.	Gross demand.	Season remissions.			Average price of grain per garce.
						For waste.	Others.	Total.	
1	2	3	4	5	6	7	8	9	10
	Acs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1261	123	298	276	4	280	13·6	12·9	26·5	75
1262	128	302	274	4	278	11·1	13·0	24·1	73
1263	123	300	247	4	251	17·5	34·4	51·9	116
1264	123	298	270	4	274	11·1	19·1	30·2	134
1265	125	312	282	4	286	7·9	21·5	29·4	138
Average	124	302	270	4	274	12·2	20·2	32·4	107
1266	133	323	294	5	299	8·9	16·9	25·8	112
1267	137	329	284	4	288	16·8	31·0	47·8	140
1268	141	329	319	6	325	10·0	22·5	32·5	165
1269	146	311	315	6	321	6·4	14·0	20·4	145
1270	151	310	309	6	315	11·3	18·3	29·6	158
Average	141	320	304	5	309	10·7	20·5	31·2	144
1271	158	320	322	7	329	8·7	16·5	25·2	169
1272	164	323	338	7	345	6·5	9·0	15·5	173
1273	170	321	343	7	350	9·2	9·3	18·5	182
1274	173	318	336	5	341	10·5	10·9	21·4	207
1275	175	319	341	* 8	349	10·6	10·9	21·5	237
Average	168	320	336	7	343	9·1	11·3	20·4	194
1276	178	318	352	15	367	5·5	5·7	11·2	264
1277	182	323	330	18	348	15·2	22·3	37·5	190
1278	184	324	340	22	362	12·0	15·1	27·1	188
1279	188	327	360	26	386	8·0	4·7	12·7	180
1280	192	330	371	29	400	3·9	4·7	8·6	147
Average	185	324	351	22	373	8·9	10·5	19·4	194
1281	189	322	356	† 40	396	6·1	7·3	13·4	144
1282	190	322	367	42	409	3·6	3·6	7·2	150
1283	188	319	354	42	396	7·5	13·1	20·6	168
1284	192	323	376	42	418	2·6	7·0	9·6	164
1285	192	325	353	41	394	11·5	14·4	25·9	150
Average	190	322	361	42	403	6·3	9·1	15·4	155
1286	192	324	277	38	315	46·1	49·9	96·0	257
1287	192	325	359	40	399	9·2	15·4	24·6	339
1288	191	326	372	41	413	6·5	8·4	14·9	259
1289	184	320	366	41	407	6·0	8·3	14·3	181
1290	181	318	364	41	405	4·2	6·3	10·5	145
Average	188	323	348	40	388	14·4	17·6	32·0	216
1291	180	317	357	41	398	6·5	7·0	13·5	137
1292	183	321	363	44	407	4·7	6·6	11·3	136
1293	185	323	374	45	419	3·7	3·6	7·3	137
1294	187	324	350	46	396	7·8	20·2	28·0	169
1295	191	327	376	45	421	3·8	3·4	7·2	169
Average	185	322	364	44	408	5·3	8·2	13·5	148
1296	195	331	386	46	432	2·8	4·5	7·3	149
1297	197	‡ 355	390	59	449	2·1	1·6	3·7	145
1298	198	357	392	57	449	4·1	5·7	9·8	158
1299	201	361	396	65	461	3·8	3·7	7·5	165
1300	202	363	390	64	454	6·1	9·4	15·5	175
Average	199	353	391	58	449	3·8	5·0	8·8	157

* Land-cess first appears. † Village service cess first included.

... ‡ About 20 lakhs charged for water in Godavari and Kistna transferred to assessments.

Statement showing the ryotwari holdings, the assessment thereon, and the gross ryotwari land revenue and cesses for a series of years—areas and amount being shown in lakhs (i.e., *00,000 omitted*)*—together with average prices of cereals. See paragraphs 54 to 65*—continued.

Fasli.	Occupied area.	Assessment thereon.	Total ryotwar demand.	Cesses and merahs.	Gross demand.	Season remissions.			Average price of grain per garce.
						For waste.	Others.	Total.	
1	2	3	4	5	6	7	8	9	10
	Acs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1301	202	365	368	66	434	16·9	20·0	36·9	233
1302	207	371	403	68	471	5·6	9·0	14·6	220
1303	210	388	439	* 38	477	1·7	1·6	3·3	196
1304	213	395	452	† 57	509	5·1	4·0	9·1	177
1305	215	393	468	59	527	1·8	4·0	5·8	163
Average	209	382	426	58	484	6·2	7·7	13·9	194
1306	215	400	440	56	496	8·5	22·5	31·0	212
1307	216	403	474	54	528	3·4	7·0	10·4	262
1308	216	405	485	55	540	2·0	2·7	4·7	199

* Village service cess suspended for the year. † Ten lakhs transferred to Land Revenue "Miscellaneous."

APPENDIX II.

Statement showing the average prices of cereals for a series of years in the Madras Presidency.

Year.	Paddy.		Cholam.	Cumbu.	Ragi.	Average.		Ratio of price per garce to the average for the quinquennium 1261-65.
	1st sort.	2nd sort.				Imperial seers per rupee.	Per garce.	
	Rupees per garce.							
Average for— Fasli 1251-60	85	76	97	87	86	47·0	86	80
Average fasli 1258-62	76	68	88	76	76	53·0	76	72
Fasli 1261	72	65	88	75	73	...	75	...
„ 1262	70	63	84	77	72	...	73	...
„ 1263	103	96	136	126	119	...	116	...
„ 1264	121	110	162	140	135	...	134	...
„ 1265	129	119	154	145	143	...	138	...
Average	99	91	125	113	108	38·0	107	100*
Fasli 1266	111	100	123	111	114	...	112	...
„ 1267	133	122	153	149	144	...	140	...
„ 1268	158	143	183	173	167	...	165	...
„ 1269	141	130	161	143	150	...	145	...
„ 1270	153	140	172	165	160	...	158	...
Average	139	127	158	148	147	28·0	144	135
Fasli 1271	166	150	184	171	172	...	169	...
„ 1272	167	155	197	172	174	...	173	...
„ 1273	176	163	205	183	185	...	182	...
„ 1274	206	188	222	211	209	...	207	...
„ 1275	219	201	270	246	247	...	237	...
Average	187	171	216	197	197	20·9	194	181
Fasli 1276	258	231	316	219	297	...	264	...
„ 1277	183	164	209	191	202	...	190	...
„ 1278	191	170	201	185	194	...	188	...
„ 1279	181	163	196	183	175	...	180	...
„ 1280	146	131	166	149	143	...	147	...
Average	192	172	218	185	202	20·9	194	181
Fasli 1281	144	130	159	151	135	...	144	...
„ 1282	149	135	168	150	146	...	150	...
„ 1283	156	140	197	180	169	...	168	...
„ 1284	155	139	191	171	164	...	164	...
„ 1285	137	126	171	158	157	...	150	...
Average	148	134	177	162	154	26·2	155	145

Statement showing the average prices of cereals for a series of years in the Madras Presidency—contd.

Year.	Paddy.		Cholam.	Cumbu.	Ragi.	Average.		Ratio of price per garce to the average for the quinquennium 1261-65.
	1st sort.	2nd sort.				Imperial seers per rupee.	Per garce.	
	Imperial seers per rupee.							
Fasli 1286	16·1	17·5	15·0	15·3	15·2	15·8	257	...
„ 1287	12·2	13·6	11·2	11·8	11·2	12·0	339	...
„ 1288	15·2	16·9	14·9	15·6	15·8	15·7	259	...
„ 1289	21·3	23·5	22·0	22·8	22·8	22·5	181	...
„ 1290	25·1	27·6	29·3	28·4	29·7	28·0	145	...
Average .	18·0	19·8	18·5	18·8	18·9	18·8	216	202
Fasli 1291	25·8	28·5	31·7	30·3	31·9	29·6	137	...
„ 1292	26·1	28·5	32·0	30·3	32·5	29·9	136	...
„ 1293	25·8	28·2	31·7	30·3	32·3	29·7	137	...
„ 1294	21·8	23·5	24·6	23·9	26·6	24·1	169	...
„ 1295	22·3	23·7	24·2	23·7	26·6	24·1	169	...
Average .	24·4	26·5	28·8	27·7	30·0	27·5	148	138
Fasli 1296	24·6	27·0	27·7	27·5	29·9	27·3	149	...
„ 1297	25·7	28·0	28·6	27·3	30·9	28·1	145	...
„ 1298	23·7	25·8	65·9	24·6	28·6	25·7	158	...
„ 1299	21·6	23·5	25·6	24·4	27·9	24·6	165	...
„ 1300	20·5	22·4	24·0	23·2	25·9	23·2	175	...
Average .	23·2	25·3	26·4	25·4	28·6	25·8	157	147
Fasli 1301	17·0	18·3	17·0	16·5	18·0	17·4	233	...
„ 1302	17·2	18·8	18·2	18·7	19·8	18·5	220	...
„ 1303	19·2	21·3	20·1	20·1	22·6	20·7	196	...
„ 1304	20·6	22·6	23·2	22·8	25·5	22·9	177	...
„ 1305	21·4	23·9	25·4	25·5	28·1	24·9	163	...
Average .	19·1	21·0	20·8	20·7	22·8	20·9	194	181
Fasli 1306	18·2	19·9	18·0	19·5	20·6	19·2	212	198
„ 1307	15·1	16·5	14·4	15·6	15·9	15·5	262	245
„ 1308	18·9	21·1	21·2	20·0	21·0	20·4	199	186

APPEN

Comparative Statement of

District.	Paddy.				Cholam.			
	Commutation rate.	*Commutation price.	†Price at time o settlement.	Average prices for 1890—99.	Commutation rate.	*Commutation prices.	†Price at time of settlement.	Average prices for 1890—99.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. South Arcot (Chidambaram	72	78	157	177	116⅔	...	148	...
2. Godavari	72	76	137	174	84	95	171	221
3. Trichinopoly . . .	67	85	168	184	100	118	194	201
4. Kurnool—								
Proper	110	112½	175	190	105	107	175	210
Pattikonda . . .	120	133			125	145		
Cumbum and Markapur .	120	133			125	145		
5. Kistna—								
Masulipatam portion { Delta .	80	84	154	174	100	98	200	250
Masulipatam portion { Upland .	90	91			95	95		
Guntur portion . .	100	118			112	133		
6. Salem	100	123	136	198	(a) 100	137	147	243
7. Nellore	107	125	143	192	129	143	194	232
8. Tinnevelly . . .	108	125	195	213	...	...	...	...
9. Cuddapah . . .	126	140	165	194	139	163	184	227
10. Chingleput . . .	105	120½	133	200	...	...	...	...
11. Ganjam	80	90	100	142	...	...	...	...
12. Coimbatore . . .	126	138	173	206	(a)119	(a)132	197	252
13. North Arcot . . .	95	105	150	187	...	...	...	...
14. Madura	123½	123½	152	191	(a)108½	(a)108½	159	255
15. Vizagapatam . . .	105	125	141	156	...	...	...	...
16. South Arcot . . .	108	127	157	177	...	...	...	...
17. Bellary—								
Black cotton soil taluks	139	163	182	194	135	176	182	200
Five western taluks .	141	166			125	147		
18. Anantapur—								
Gooty and Tadpatri .	139	163	180	185	135	176	210	206
Four taluks . . .	117	138	180		129	152	180	
Hindupur and Madaksira	118	139	180		...	...	...	
19. Tanjore	121	142	158	178	...	...	...	... Resettled
1. Trichinopoly . . .	121	146	176	184	...	...	...	...
2. Godavari . . .	118	139	194	174	...	...	...	...
3. Kistna	118	139	182	174	170	200	271	250

* These are average prices for the periods prior to settlement on which the commutation rates are based and show were nominally based.

† Columns 4, 8, 12 and 16 give the average prices for the periods during which the settlement was being introduced. settlement.

(a) An average rate was adopted, being the average The figures in columns 5, 9, 13 and 17 represent the average of all

DIX III.

commutation rates and prices.

Cumbu.				Ragi.				Black paddy.	
Commutation rate.	*Commutation price.	†Price at time of settlement.	Average prices for 1890—99.	Commutation rate.	* Commutation price.	†Price at time of settlement.	Average price for 1890—99.	Commutation rate.	Commutation price.
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
93	...	182	199	93	...	186	...	...	...
60	69	136	175	66	76	156	200	60	71
83	103	179	213	83	100	173	213	...	...
...	...	...	...	...	...	...	...	...	...
70	71	183	232	...	...	...	...	65	71
(a) 100	(a) 137	124	212	(a) 100	(a) 137	116	196	...	...
107	127	181	236	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
130	148	178	220	...	...	...	...	...	...
...	...	...	...	142	161	173	237	...	...
...	...	...	...	105	120	133	190	...	...
(a) 119	(a) 132	154	203	(a) 119	(a) 132	158	203	...	...
115	128	172	232	126	140	152	204	...	...
(a) 108½	(a) 108½	168	223	...	...	...	...	...	...
114	136	146	164	126	149	166	185	...	...
123	143	172	199	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	100	118	174	168	...	...
134	158	205	206	130	153	187	201	...	...
districts.									
134	160	202	213	130	158	200	213	...	...
...	...	...	...	...	...	...	...	96	113
...	...	...	...	...	...	..	..	96	113

that the commutation rates adopted were in nearly all cases fixed much below the actuals of the period on which the rates
When compared with the commutation prices and rates, these prices show equally that the grains were undervalued at the
for all the staple dry grains of the district.
recent favourable years during the last decennium.

APPENDIX IV.

Statement showing the Financial results of settlement operations in several districts.

District.	Year of settlement.	* Revenue assessment.	Settlement assessment.	Difference.
1	2	3	4	5
		Rs.	Rs.	Rs.
1. Godavari	From 1862 to 1867	17,10,402	20,94,142	+ 3,83,740
2. Trichinopoly	„ 1864 „ 1865	15,82,074	11,94,018	— 3,88,056
3. Kurnool	„ 1865 „ 1878	12,87,123	13,27,500	+ 40,377
4. Kistna	„ 1866 „ 1874	30,00,939	34,69,248	+ 4,68,309
5. Salem	„ 1870 „ 1874	17,29,016	17,97,381	+ 68,365
6. Nellore	„ 1873 „ 1875	17,10,412	18,98,568	+ 1,88,156
7. Tinnevelly	„ 1873 „ 1878	25,16,366	25,04,256	— 12,110
8. Cuddapah	„ 1874 „ 1883	15,19,259	16,27,135	+ 1,07,876
9. Chingleput	„ 1875 „ 1878	13,57,612	14,10,576	+ 52,964
10. Ganjam	„ 1878 „ 1884	6,55,732	7,20,449	+ 64,717
11. Coimbatore	„ 1878 „ 1882	24,51,880	26,56,792	+ 2,04,912
12. North Arcot	„ 1881 „ 1886	17,47,530	17,81,257	+ 33,727
13. Nilgiris	„ 1881 „ 1890	33,632	68,559	+ 34,927
14. Madura	„ 1885 „ 1893	15,97,950	16,12,680	+ 14,730
15. South Arcot	„ 1887 „ 1893	34,56,199	35,58,877	+ 1,02,678
16. Vizagapatam	„ 1889 „ 1890	3,53,770	4,06,393	+ 52,623
17. Bellary	„ 1890 „ 1894	12,68,666	13,53,608	+ 84,942
18. Anantapur	„ 1891 „ 1898	8,69,721	9,13,607	+ 43,886
19. Tanjore	„ 1893 „ 1894	41,14,499	53,16,144	+ 12,01,645
	Total	3,29,62,782	3,57,11,190	27,48,408
	Re-settlements.			
Trichinopoly	From 1894 to 1895	13,73,038	17,83,009	+ 4,09,971
Godavari	„ 1899 „ 1900	32,68,661	36,49,866	+ 3,81,205

Districts.	PERCENTAGE OF INCREASE + OR DECREASE —					
	Dry land.		Wet land.		Total.	
	Area.	Assessment.	Area.	Assessment.	Assessment.	Area by survey.
	6	7	8	9	10	11
1. Godavari			Not available.		+ 22	Not known.
2. Trichinopoly	+ 13	— 21	— 18	— 28	— 25	+ 7
3. Kurnool			Not available.		+ 3	+ 9
4. Kistna			Do.		+ 16	+ 7
5. Salem	+ 15	— 2	+ 18	+ 9	+ 4	+ 15
6. Nellore	— 1	+ 1	+ 3	+ 22	+ 11	...
7. Tinnevelly			Not available.		— 0·5	+ 7
8. Cuddapah	+ 8	+ 9	+ 11	+ 4	+ 7	+ 8
9. Chingleput	[illegible] 12	— 8	+ 11	+ 7	+ 4	+ 11
10. Ganjam	+ 28	+ 1	+ 13	+ 14	+ 10	+ 20
11. Coimbatore	+ 6	+ 8	+ 8	+ 8	+ 8	+ 7
12. North Arcot	+ 13	— 3	+ 11	+ 4	+ 2	+ 13
13. Nilgiris	...	...	...	...	+ 103	+ 75
14. Madura	+ 8	— 10	+ 9	+ 14	+ 1	+ 8
15. South Arcot	+ 8	— 3	+ 5	+ 9	+ 3	+ 7
16. Vizagapatam	+ 21	— 2	+ 17	+ 21	+ 15	+ 20
17. Bellary	+ 5	+ 6	+ 8	+ 9	+ 7	+ 5
18. Anantapur	+ 6	+ 9	+ 8	+ 2	+ 5	+ 6
19. Tanjore	+ 6	+ 8	+ 1	+ 32	+ 29	+ 2
Total	...	...	...	...	+ 8·3	+ 7·7
		Re-settlements—*cont.*				
Trichinopoly	— 2	+ 13	— 3	+ 52	+ 30	— 2
Godavari	...	+ 31	...	+ (*a*)7	+ (*b*) 11·7	— 0·04

* The "revenue assessment" here entered is the amount in the year prior to the introduction of the new settlement; not the original (paimash) assessment. It is the original assessment less all the deductions due to reduction in rates and concessions granted from time to time from the introduction of the ryotwar system till the new settlement.

(*a*) 22·8, (*b*) 24 } On water-rate at Rs. 4 per acre which was the rate in force up to fasli 1304.

APPENDIX V.

Statement showing the percentage of the value of gross produce which the assessment of dry and wet land represent at commutation rates *in the districts settled by the Settlement Department.*

Districts.	Year of settlement.	Dry.			Wet.			Remarks.
		Value of gross produce.	Assessment.	Percentage of columns 4 on col. 3.	Value of gross produce.	Assessment.	Percentage of column 7 on col. 6.	
1	2	3	4	5	6	7	8	9
		₹ a. p.	₹ a. p.		₹ a. p.	₹ a. p.		
South Arcot	1860-61	11 15 10	1 13 5	15	17 9 9	5 8 7	31	Chidambaram and Mannargudi taluks resettled as part of South Arcot in 1891-92.
Godavari	1862-63	10 4 8	1 6 2	13	...	...	...	Western delta.
	1866-67	10 14 9	2 2 1	20	...	...	...	Eastern and Central deltas.
	1866-67	8 5 9	0 15 6	12	18 14 9	4 1 3	22	Upland.
Trichinopoly	1864-65	7 0 6	0 15 5	13	15 2 8	4 4 2	28	
Kistna	1866-67	6 6 9	1 3 1	18	21 2 10	4 6 6	21	Masulipatam portion.
	1873-74	11 0 2	1 9 9	15	31 11 0	6 8 3	21	Guntur portion.
Salem	1870-72	9 14 6	1 5 6	13	24 10 6	5 1 9	21	South.
	1870-74	7 10 8	0 14 5	12	23 0 6	3 15 1	17	North.
Nellore	1873-74	5 12 0	1 0 6	18	23 7 7	5 4 10	23	Principal division.
	1874-75	7 12 0	1 6 5	18	23 8 8	5 6 4	23	Sub-division.
Kurnool	1865-70	6 10 4	1 0 3	16	34 10 5	5 9 4	16	Proper.
	1872-73	5 3 9	0 11 3	13	31 6 2	5 7 6	17	Pattikonda.
	1874-75	8 13 9	1 7 6	17	43 1 10	7 13 3	18	Koilkuntla.
	1877-78	5 1 3	0 10 11	13	30 4 2	5 12 11	19	Cumbum and Markupur
Chingleput	1875-78	7 8 6	1 2 8	15	17 5 9	3 8 4	20	
Cuddapah	1874-75	8 0 11	1 3 6	15	40 14 7	6 11 7	16	Three taluks.
	1877-80	6 15 9	0 15 6	14	36 9 3	6 4 1	17	Do.
	1881-83	4 6 3	0 7 3	10	25 6 1	4 9 6	18	Four taluks.
Coimbatore	1878-82	6 2 7	0 14 7	15	29 14 6	6 7 6	22	
Tinnevelly	1873-78	...	...	...	26 5 1	6 10 2	25	
Ganjam	1878-84	7 3 2	0 15 8	14	14 0 3	3 12 11	23	
North Arcot	1881-86	7 7 1	1 4 2	17	25 12 0	4 15 2	19	
Madura	1885-93	7 1 3	1 1 8	16	21 10 0	4 1 9	19	
Vizagapatam	1889-90	7 8 11	1 1 0	14	22 8 1	5 9 5	25	
South Arcot	1887-93	8 1 2	1 8 1	18	24 7 0	5 7 4	22	
Bellary	1890-92	5 5 10	0 15 7	18	37 0 5	6 14 11	19	Three taluks.
	1892-94	4 15 2	0 8 8	11	25 4 7	5 6 3	21	Five taluks.
Tanjore	1893-94	9 3 1	1 7 8	16	25 0 11	6 7 0	26	Delta.
					16 14 5	3 6 11	20	Non-delta.
Anantapur	1891-92	6 14 3	0 11 9	11	30 6 6	4 6 8	14·5	Two taluks.
	1896-97	4 5 11	0 4 3	6	27 6 2	4 0 8	15	Four taluks.
	1897-98	5 2 5	0 6 4	8	29 5 6	4 6 11	15	Two taluks.

Note.—The gross value is exclusive of the value of straw. It is merely the estimated value *at the commutation rates adopted* in each case, of the estimated yield of food-grains. These rates were, as shown in Appendix III, generally much lower than the price of grain prevailing at the time of, and for a number of years previous to, the settlements, whilst recent prices have always been far dearer. Hence the percentage in columns 5 and 8 is far from being the true percentage on the real gross produce.

APPENDIX VI.

Estimate of the value of crops produced in ryotwari villages of the Madras Presidency excluding Malabar and South Canara.

Crops.	Thousands of acres.	Rate per acre.	Value.
		R	R
Paddy	5,300	at 30	15,90,00,000
Cholam	4,240	at 10	4,24,00,000
Cumbu	2,625	at 9	2,36,25,000
Ragi	1,570	at 10·25	1,60,92,500
Wheat, barley and maize	90	at 12	10,80,000
Other grains and pulses	5,570	at 9	5,01,30,000
Total Food-grains	19,395	...	29,23,27,500
Castors	700	at 20	1,40,00,000
Ground-nuts	190	at 35	66,50,000
Gingelly	720	at 20	1,44,00,000
Other oil-seeds	70	at 25	17,50,000
Total Oil-seeds	1,680	...	3,68,00,000
Chillies	152	at 100	1,52,00,000
Turmeric	12	at 250	30,00,000
Other condiments and spices	142	at 40	56,80,000
Total Condiments and spices	306	...	2,38,80,000
Sugarcane	55	at 200	1,11,00,000
Other sugars	69	at 50	34,50,000
Cotton	1,514	at 12	1,81,68,000
Other fibres	56	at 20	11,20,000
Indigo and other dyes	425	at 25	1,06,25,000
Tobacco	105	at 100	1,05,00,000
Tea, coffee and chicory	55	at 200	1,10,00,000
Other drugs, etc.	36	at 200	72,00,000
Orchard and garden produce	291	at 50	1,45,50,000
All other crops	363	at 10	36,80,000
Total	24,355	...	44,44,00,500

ORDER—No. 191, Revenue, dated 13th March 1901.

Miscellaneous.

The thanks of His Excellency the Governor in Council will be conveyed to the Honourable Mr. Nicholson for the able and careful report contained in the Resolution read above.

2. The report is, in the opinion of Government, a full and complete answer to the criticisms of Mr. Dutt. There are but two points on which His Excellency the Governor in Council desires to remark.

3. From a letter written by Mr. Dutt which appeared in the *Pioneer* of the 12th January last it is understood that Mr. Dutt found the authority for his statement that this Government had fixed "*one-third* of the *gross* produce as the maximum limit of rent [assessment]", in the compilation of Standing Information for the Madras Presidency published in 1879. It is true that the compilation in question contains a misstatement to the effect that "the land tax" was then being revised on the principle that it should in no case exceed 40 per cent. of the gross produce for land irrigated at Government expense, or one-third of the gross produce for land not so irrigated. This error appears to have been due to a misapprehension by the compiler of the correspondence (referred to in paragraph 46 of the Board's present Resolution) which had previously taken place on the subject of the relation of the rates of assessment and the gross produce. The compilation of 1879 was, however, superseded by "The Madras Manual of the Administration" by the same author issued in 1885. In the latter work, the correct rule is given that the assessments are calculated so as to approximate as nearly as possible to *half* of the value of the *net* produce. The rule is also explained in other standard works of reference, such as Stack's memorandum on current settlements and Baden-Powell's Land Systems of British India.

4. The other matter on which His Excellency the Governor in Council wishes to comment is the estimate of the gross annual agricultural produce of the country contained in paragraph 70 of the Board's Resolution. His Excellency the Governor in Council considers that in respect of several of the staple food crops the Board's data result in an underestimate of the money value of the average yield per acre.

5. The following letter will be despatched to the Government of India.

No. 2181, dated Bombay Castle, the 30th March 1901.

From—The HONOURABLE MR. J. W. P. MUIR-MACKENZIE, I.C.S.,
Chief Secretary to the Government of Bombay, Revenue Department,

To—The Secretary to the Government of India,
DEPARTMENT OF REVENUE AND AGRICULTURE.

I am directed to acknowledge the receipt of your office letter No. 2044, dated 13th October 1900, and as desired in it to forward the accompanying memorandum containing the views of this Government on the matter referred to in the letter, dated 6th April 1900, from Mr. R. C. Dutt, late of the Indian Civil Service, concerning land settlements in Bombay.

2. The Chief Revenue Officers have been consulted as desired, and the information embodied in the memorandum has been obtained partly from the records of Government and partly supplied by the Survey Commissioner and Director of Land Records and Agriculture, whose statements have been generally accepted by the Commissioners of Divisions. The delay in furnishing the memorandum has been due to the pressure of famine and other work.

Memorandum in reply to the letter of Mr. Romesh Chunder Dutt concerning Land Revenue Settlements in the Bombay Presidency.

1. The first statement in the letter with which it is necessary to deal is that in paragraph 2, where Mr. Dutt suggests that the Mirási holder under native rule had his land-tax fixed in perpetuity and was in a more favourable position as a revenue payer than the survey occupant. In no reasonable sense can it be said that the land tax was fixed in perpetuity. The "Tanka" of Malik Ambar, which was supposed to represent one-third of the whole produce, was fixed in the gross, its apportionment being left to the village community. The "Kamal" assessment imposed by the Marátha Government was much* higher, and, as it could not be levied, it was farmed. The farmers could get profit only by imposing cesses,† which became an integral part of the demand. Leases to the heads of the villages were begun only in 1807-08. Instead of having a tax fixed in perpetuity, the Mirásdárs as well as other landholders had to pay all that could be exacted from them, those who had the means having to supply the defects of those who had not. The assessment under the Marátha rule came to not less than one-half of the gross produce.

* Nearly double in Poona.

2. In paragraph 3 the statement is made that the land revenue was raised under British rule from 80 lákhs in 1817 to 115 lákhs in 1818 and to 150 lákhs in a few years more. The addition of 35 lákhs which accrued to the revenue in 1818 was entirely due to accessions of territory. The further increase mentioned was due partly to the same cause, partly to lapses of alienations, but not, of course, to the existing system of settlement, which was not introduced into any district until 1839. How far, however, the introduction of that system was from causing an increase of assessment in every case may be gathered from the following figures regarding the full revenue demand at various periods in the táluka of Indápur, Poona District:—The Tanka, Rs. 1,22,000; (2) the Kamál, Rs. 2,22,800; (3) Mr. Pringle's survey, Rs. 2,03,000; (4) original survey settlement, 1837-38, Rs. 81,000; (5) revised settlement, 1867-68, Rs. 1,25,800; (6) the same reduced, 1875-76, Rs. 1,13,000; (7) second revision, 1899-1900, Rs. 1,36,600. The assessment at the second revision of settlement is thus only 9 per cent. more than the Tanka and 40 per cent. less than the Marátha Kamál.

3. The revenues of British territories of the Bombay Presidency were compared in the year 1880, when it was found that the total demand on the eighteen districts comprising the territories acquired up to the end of the year 1878-79 was about 2,63 lákhs as compared with a demand prior to acquisition amounting to 2,56 lákhs of rupees and 63,585 khandis of grain. The revenue demand, in other words, notwithstanding the vast development of the country, was little, if at all in excess of what was assessed upon the same territory under Native rule. The demand in the same districts in the last normal year, 1895-96, amounted to Rs. 3,01,99,298, as shown in the margin. The increase as compared with the demand under Native rule amounts to about 15 per cent., and in consideration of the circumstances is clearly not excessive.

	Rs.
Northern Division . .	99,41,588
Central Division . . .	1,15,35,532
Southern Division . .	87,22,178
	3,01,99,298

4. In his paragraph 3 Mr. Dutt attributes the break-up of the village community to the pressure of the land revenue assessments imposed by the British Government. The statement is without foundation. There is some doubt whether in the Deccan such a system was at any time in existence under the rule of the Maráthas. Sir B. Frere was of

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† The Deccan Ryots Commission considered that much ancestral debt was due to these exactions, and Mr. Chaplin, reporting in 1822 on the newly acquired Deccan districts, wrote:—

"The rayats in many villages, though usually frugal and provident, are much in debt to sávkárs and merchants owing to the oppression of the revenue contractors; many of these debts are of long standing, and are often made up of compound interest and fresh occasional aids which go on accumulating so as to make the accounts exceedingly complicated; a rayat thus embarrassed can seldom extricate himself."

opinon that it was not. Other authorities such as Mr. A. Rogers (see pages 8—9 of his work on the Land Revenue of Bombay) considered that proprietary bodies did exist in ancient times. But he observes that the state of agricultural society had become completely disorganized in consequence of the revenue system adopted by the Maráthas, and such cohesion as may once have existed among communities had been entirely loosened. The collapse of the village system, if it did exist in the Deccan, thus at any rate, occurred before the introduction of British rule.

5. *Paragraph 4.*—Mr. Dutt here alludes to the effects of Mr. Pringle's Settlement. As that Settlement was abandoned, the need for referring to it is not apparent. The Settlement was an acknowledged failure from the first as the Revenue Officers anticipated, and as soon as the excessive character of the assessments was perceived, orders were given to reduce the assessments, and large remissions were granted for failure of crops. But the revenue administration had lapsed into a confused condition of which the native officials were not slow to take advantage. "Great part of the remissions allowed for failure of crops was systematically appropriated to their own use, whilst by their agency a system of unauthorized collections was generally introduced throughout the district. This latter practice is said to have been carried to such an extent that in many cases the unauthorized exceeded the authorized collections of the village. The Revenue Commissioner quotes a case in which the unauthorized collections amounted to Rs. 357 against the Government demand of Rs. 137 and another of Rs. 789 against Rs. 255."* It was mainly for the purpose of these unauthorized exactions that the torture referred to by Mr. Dutt was inflicted.

6. In his 5th paragraph Mr. Dutt states the principles of the Settlement as he understands them. He points out that the assessment is based on the individual holding, or field, that it is fixed for thirty years, and that its amount is determined with respect to the value not of the produce but of the land. This statement of the principles of the Settlement system is imperfect and it is in some important respects misleading. The basis or unit of assessment is the Survey number or plot of land of a size adapted for cultivation by a peasant with a pair of bullocks. The arable land, whether cultivated or waste but available for cultivation, was split up into these numbers, the area of which was accurately ascertained by survey measurement ; of course regard was had to actual holdings, which were formed into one or more separate numbers provided the area was not less than a very low minimum. Then the soil of each number was valued according to its depth, texture, capacity for retention of moisture and other physical properties. Disadvantages or faults were taken into account as well as special advantages. The valuation was expressed in annas of a rupee, sixteen annas representing generally the best soil. But as has been frequently pointed out before, these operations of measurement and of classification or soil valuation have nothing whatever to do with the pitch or amount of the assessment. They are only the methods by which the assessment is distributed over the numerous individual holdings of a rayatwári system. The classification is, no doubt, the cardinal factor by which the incidence of the assessment in each field is graduated. But the assessment as a whole is not based upon it. It is objected to by Mr. Du t as unpractical, but it corresponds in method with the operations of a soil value in England and accords with the judgment of the people, whose estimates of the relative value of the different classes of soil were carefully taken into account by the framers and revisers of the system from time to time. It has been tested and improved by more than fifty years' experience, until a very remarkable degree of accuracy has been attained. At the beginning, however, undoubtedly mistakes occurred and imperfections existed. Poor soils were found to be relatively highly assessed, and the richer soils were found to have escaped too easily. The extreme importance of having a correct basis of distribution rendered it essential to correct the original valuations. The corrections were effected at the first revision Settlements with the utmost care, fresh valuation however being performed only where the necessity for it was clearly indicated. It has been determined that when the relative valuation has been revised in accordance with the results of experience, it will be unalterable, so that, however, the pitch or total amount of the assessments may be changed in future over any tract, their distribution as between field and field will be the same as at present, and this operation is now virtually complete.

7. The basis of the distribution of the assessment having been fixed as shown above, the next step is for the Settlement Officer to work out the rates of assessment. These rates are determined in the following manner :—The area dealt with, which is usually the sub-division of a district known as the táluka, is divided into groups homogeneous as to physical characteristics and economic advantages such as climate, rainfall, general fertility of soil, communications, and the like. For each of these groups uniform maximum rates are fixed. These maximum rates are the sums which would be leviable upon a field the soil valuation of which is sixteen annas. Thus if the maximum rate be Rs. 3 per acre for a sixteen-anna field, the assessment per acre upon a field the valuation of which was eight annas would be R1-8-0 and so on. By applying the maximum assessment rates to the soil valuation the rate per acre on each field is arrived at. But before fixing the maximum rates the Settlement Officer considers what direction the revision should take. For this purpose he reviews fully every circumstance shown in the past revenue history, prices,

* Government Selection No. 379, page 41.

markets, communications, rents, selling and letting and mortgage value of land, vicissitudes of season, and every other relevant fact indicating the incidence of the previous assessment and the economic condition of the tract, and upon this induction he bases his proposals for enhancement or reduction of assessment as the case may be. When he finds from the records of the previous Settlement that the assessment was designedly pitched low with the object of encouraging cultivation or for other reason deemed sufficient at the time, and if he further finds from the land records of the period of the lease under revision that cultivation has in consequence largely expanded, that prices have risen, that the assessment bears a low proportion to the sale, letting and mortgage value of land, and that notwithstanding vicissitudes of season the assessment has been paid with conspicuous ease, he will probably propose an increase of assessment. This is what has happened recently in many parts of the Presidency and in particular in the Deccan and Southern Marátha Country. If, however, he should find that the condition of the country has been stationary, that prices have not risen, and that the country has not been developed or any rise occurred in the value of land, he will not propose any enhancement. Cases of this description have occurred already in the Konkan Districts of Ratnágiri and Kánara. Again if the assessment at the original Settlement was pitched high, and the cultivation has been contracted, or the revenue have proved difficult to collect, and the relation of the assessment to the value and rental of land is found to be high, the Settlement Officer will propose a reduction. Few instances of actual reductions have occurred up to the present. But reductions have been actually proposed and sanctioned in the Olpád Táluka of the Surat District, and it is not improbable that they may be proposed and approved for some tálukas of Broach. The general result to be attained by the revision of assessment being decided on, the maximum rates are proposed which, when applied to each field by means of the classification, would bring about that result, higher rates being imposed on those groups which enjoy the greater advantages, and lower on the less favourably situated groups. In this way the total assessment, which it is reckoned that the sub-division will bear, is equitably distributed throughout each group, village, and field.

8. In place of the system described above Mr. Dutt would prefer to have a system based on the valuation of the produce of each field. But it would be impossible to complete investigations within any measurable period of time which would determine with any approach to accuracy the average produce of each individual field. If it is suggested that an estimate of the average produce in homogeneous tracts of similar soils might be accepted, then in the first place it may be pointed out that attempts at such estimates failed disastrously in the Pringle Settlement. In the next place it is to be observed that the land is not distributed into considerable areas of equally fertile soil, and no assessment could be equitable which did not take account of the relative fertility of the several holdings.

9. Mr. Dutt also objects to the consideration in the determination of assessments of some of the economic conditions enumerated in paragraph 7 above, and suggests the extention of cultivation and rise of prices as the only legitimate grounds of enhancement. The extension of cultivation, however, is not under a rayatwári system a cause of enhancement of assessment. It causes an increase of revenue because the available waste land is already assessed before it is taken up, and on each new number occupied the assessment becomes automatically leviable. But this increase of revenue is derived without any alteration in the rate of assessment. An occupant is at liberty to cultivate as much or as little of his holding as he pleases, and no extension within the limits of the holding will render him liable to increased assessment at the end of the lease. But as indicating the lowness of the subsisting assessment the extension of cultivation during the currency of the lease has always been regarded as an economic fact of the first importance in justifying an increase of assessment. For the original assessments have been purposely kept low in order to encourage such extension, and there is no just reason why they should not be raised to a reasonable level after a considerable period of enjoyment by the occupant at low rates.

10. The general progress of the tract Mr. Dutt considers to be no fair ground of enhancement unless it be reflected in increased prices of agricultural produce. Now as a matter of fact up to the present time the general progress of districts in which enhancements have been made have been accompanied by considerable rises of price, which have been made the main ground for the enhancements taken. Indeed the principle invariably recognised by the Bombay Government is that the enhancement should fall far short of the rise of price on which it may be based. Thus in the Karmála Táluka of Sholapur a rise of 35 per cent. was taken against a rise of prices amounting to 100 per cent. Other similar instances could be cited. Where general progress has been taken as the justification for an enhancement it has been only as one item of the evidence that the assessment at the original settlement had proved to be no less easy than was anticipated at the time and would therefore bear the enhancement which had always been looked forward to at the end of the lease.

11. Mr. Dutt objects to the consideration allowed as a ground of enhancement to the improvement of communications apart from the rise in prices which they may have been expected to produce. Now if the prices in the villages could be made the basis of revision of assessment, it would not be necessary to take into account any improvement of communications. But that is impossible. The prices recorded are necessarily those of the

market towns, and so long as these prices are taken, a decrease in the expense of conveying produce to market may be a fair ground for some increase of assessment. But generally improvement of communications is taken into account only through the effect on the prices on the basis of which the assessment is fixed. There are few other public improvements affecting the value of land not irrigated by water supplied at State expense, but such as there are afford of course a legitimate ground for a variation of the assessment when the time for revision comes. The method of charging for water supplied at State expense adopted in this Presidency does not appear to be impugned.

12. The principles upon which revisions of assessment are to be effected were prescribed afresh by law in 1886, after the most careful consideration in the following terms: see section 107 of the Land Revenue Code:—

> "In revising assessments of land revenue regard shall be had to the value of land and, in the case of land used for the purposes of agriculture, to the profits of agriculture: provided that if any improvement has been effected in any land during the currency of any previous Settlement made under this Act, or under Bombay Act I of 1895, by or at the cost of the holder thereof increase in the value of such land or in the profit of cultivating the same due to the said improvement, shall not be taken in account in fixing the revised assessment thereof.

These principles have been strictly adhered to in all settlements, original or revised, and no closer definition of them is required or would be expedient. They afford ample security that the revenue will never be enhanced for insufficient reason; they appear to be perfectly equitable and have been already put into practice with success.

13. Mr. Dutt's proposals regarding the imposition of judicial checks on enhancements will be recognized as wholly unpractical. The practice of leaving to the Executive complete freedom in determining the amount of the assessments leviable in accordance with the general principles laid down by law has been universally accepted throughout India. It is a necessary corollary from the principles on which taxation of every description is assessed throughout the civilized world, and is no way inconsistent with the delegation of authority to the Courts to settle disputes as to rents as between landlord and tenant, who stand to one another in a relation of private contract, or to determine with the aid of assessors the value of land taken up for public purposes. Even in England there is no proceeding in a Civil Court for the recovery of over-paid or over-assessed taxes; the aggrieved parties can only apply to the Commissioners appointed for the purpose, that is, the Revenue Officers of Government. In certain cases a particular Court may be selected as the Appellate authority for certain appraisements, but the Court thereby becomes a Revenue Court for the time being and is virtually the assessor of the tax.

14. A perusal of the proceedings of the Legislative Council of India when the Bombay Revenue Jurisdiction Bill of 1876 was under consideration shows that the agitation against this Act is based on misapprehension. The power of the Courts was always limited to the enquiry whether the action of the Revenue Department was within the discretion left to it by law. It was even urged that the Bill was unnecessary and might safely be dropped. The Bill was eventually passed, chiefly for the purpose of declaring the scope of the Court's interference and for preventing useless litigation. In dealing with a case about the time when the Bill was being discussed the learned Chief Justice, Sir Michael Westropp, strongly repudiated, on behalf of the High Court, the assumption by the Civil Courts of jurisdiction to determine the propriety of Land Revenue Assessments. There was not in the opinion of the Court, he said, the faintest desire on the part of the Legislature that the Civil Judges should, by the assumption of such jurisdiction, "be transformed into Revenue Commissioners or Collectors of a superior grade". Under no circumstances could he "deem the Civil Courts entitled to arrogate to themselves the duties of those offices."

Supplement to the *Gazette of India*, April 8th' 1876, page 405, etc.

15. Mr. Dutt has been content to infer the excessiveness of the Bombay assessments from the fact of the enhancements which have taken place. He has not examined the assessments themselves in order to determine whether they are moderate or the reverse.

16. But, first, the occurrence of the enhancements, which Mr. Dutt rightly puts at about 30 per cent., is not wholly attributable to an estimated increase of 30 per cent. in the value of the produce, nor will a similar enhancement as he supposes be re-imposed at subsequent revisions. As pointed out by Sir J. Peile in 1886 when introducing the amendment of the Land Revenue Code, quoted in paragraph 12 above, the high rate of the enhancement taken at the revisions then current was due to the fact that they were *first* revisions of which enhancement is a natural feature, because in them are restored to their old level assessments which were at the original settlements adjusted to a low condition of agriculture and trade. Another cause was the correction at revision of the measurements of the original surveys, a measure which resulted in large areas being brought to account which had escaped assessment altogether at the original survey.

17. But, further, the assessments themselves, when examined, will be found to satisfy all the reasonable criteria of moderation in assessment. These criteria may be taken as four in number, *viz.*, (1) the effect of the assessment on cultivation; (2) the ease with which it is collected; (3) its relation to the net produce and to the value of the land as shown by rents, and sale and mortgage values; (4) its relation to the gross produce.

18. As regards the first criterion, it may be observed that under the Bombay rayatwari system the amount due from an occupant increases with every fresh piece of land which he takes up, and decreases with every acre which he relinquishes. So long as the assessment is not burdensome cultivation will expand until the whole of the culturable area has been taken up, but whenever the assessment is excessive sooner or later cultivation will be curtailed, and the process of curtailment will commence before the total culturable area has been absorbed. The criterion is an almost infallible indication of the moderation of the assessment or the reverse. Accordingly in those occasional areas where owing to mistakes in the Settlement over-assessment may have occurred or where the assessment originally moderate may have become excessive owing to deterioration of the soil or other causes impossible to foresee at the introduction of the Settlement, the first indication is given by a diminution in the area under cultivation.

19. Applying now this criterion to the Bombay assessments it is found that in the forty years ending 1895-96 cultivation has increased from 14¾ to 23⅓ million acres, in other words, there has been an increase of about 60 per cent. as compared with an increase of population probably not exceeding thirty.(*a*) In several of the districts the whole of the culturable land has has been practically absorbed. (*b*) But wherever waste remains to be taken up the process of expansion still continues. The excess of the rate of increase in cultivation over that in population shows clearly that the former increase is not due merely to preassure on the land of larger numbers requiring food. The figures in support of this statement will be found in tables A, B and C appended to this note.

(*a*) The excess between 1872 and 1891 is about 13 per cent.

(*b*) *e.g.*, in Ahmednagar, Sholapur, Poona and Satara, where the culturable waste amounts to less than 1 per cent. of the total culturable area.

20. It is perhaps unnecessary to analyse tables A and B in detail. It is, however, remarkable that the highest assessed districts form no exception to the rule and that the proportion of culturable waste has fallen in thirty-two years in Ahmedabad from 17 to 5·5 per cent., in Surat from 14 to 3¾ per cent., and in Kaira from 21 to 9½ per cent. of the total culturable assessed area. The proportion of waste in Broach, which is more highly assessed in relation to its population than any other district of the Presidency, is only a little over 3 per cent. It will, however, be observed that the rate of increase in cultivation is slower as the years advance. The reason of this, of course, is that the best lands were taken up first and most rapidly. It might be thought from inspection of the figures that in some of the Deccan districts—Poona, Sátára, Sholápur—and some of those of the Karnátak—Belgaum, Bijápur, Dhárwár—there had been actual retrogression. It is to be observed, however, that in the districts in question almost all productive land had been taken up in the sixties or early seventies. In the year 1875-76 the maximum was reached and then ensued the famine of 1876-77, after which, temporarily, large areas of land were thrown up. Advantage was taken to include in forest a large proportion of the relinquished area, which was of very poor quality. This is the sole reason of such diminution as the figures show in the cultivated area. The people have never ceased to clamour for the restoration of the lands taken out of cultivation, and, as the figures given in the margin show, in all these districts the proportion of culturable land left unoccupied is of the smallest.

District.	Percentage of unoccupied to total culturable land.
Poona	·83
Sátára	·75
Sholápur	·50
Belgaum	1·23
Bijápur	1·22
Dhárwár	2·00

21. As regards the ease with which the assessments have been collected, it will be sufficient to observe that in the year 1891-92, when there was a considerable failure of crops, no less than 99·2 per cent., and in the year 1896-97, a season of severe famine, 95·3 per cent. of the revenue was collected with an insignificant amount of pressure. The following figures for the latest year available, 1898-99, and the latest normal year, 1895-96, will show how little pressures is required in ordinary circumstances :—

		1898-99.	1895-96.
Number of holdings		12,17,109*	12,26,110†
Amount of revenue for collection	Rs.	3,11,90,322	3,01,99,298
Number of cases of distraint of moveable property and sale of immoveable property other than land		3,323	359
Amount for which distraint of moveable property and sale of immoveable property other than land were resorted to	Rs.	1,62,660	11,027
Number of cases of forfeiture and sale of occupancy		1,681	922
Amount for which forfeiture was resorted to	Rs.	64,399	21,280
Occupancy of land declared forfeited — Area	A.	46,972	11,632
Occupancy of land declared forfeited — Assessment	Rs.	47,429	20,931
Occupancy of forfeited land sold — Area	A.	4,262	1,768
Occupancy of forfeited land sold — Assessment	Rs.	4,418	2,948
Forfeited land returned to defaulters — Area	A.	26,904	5,716
Forfeited land returned to defaulters — Assessment	Rs.	28,110	9,682

* Including 2,10,992 inam holdings.
† Including 2,11,474 inam holdings.

It may be observed that the amount of compulsory process in the year 1898-99 was much higher than the normal owing to the pressure required to recover arrears of revenue incurred in the famine of 1896-97. Nevertheless, distraint was required for the recovery of little more than five in every thousand rupees for collection and forfeiture of land for little more than two in every thousand. Although nearly 47,000 acres of land were declared forfeited about three-fifths of it was returned to the occupants.

22. As regards the relation of the assessment to the net produce of the land, it is difficult to form a definite opinion. For the value of the net produce can be determined directly only by deducting from the gross produce the whole cost of cultivation including wages due to the cultivator and his house hold for the labour bestowed by them on the land, the value of the manure applied, marketing expenses, and other numerous items. The best indication of the relation of the assessment to the net profits of agriculture is to be found in the comparison of it with prevailing rents.

23. To take first produce rents. According to information furnished by the Director of Agriculture and other good authorities a common rent is half the gross produce. It was the standard also of the Kamal of the Marathas. Now, as will be shown below, the assessment in the Deccan amounts to no more than one-fifteenth to one-twentieth of the gross produce in a normal year. It is evident that such an assessment must be moderate, even when allowance is made for every possible vicissitude of season. Even in such a calamitous succession of seasons as the Deccan has passed through this assessment is found easy. There have been three total failures in five seasons. Taking the other two seasons as normal the assessment at one-fifteenth of the produce in a normal year will not exceed one-sixth of the gross produce on the series of years, or, in other words, one-third of the produce rent. But as a matter of fact the present cycle of bad seasons is without precedent. One bad year in three is the accepted standard of vicissitude in the Deccan, according to which the assessment does not on an average of years exceed one-tenth of the gross produce, and one-fifth of the prevailing produce rent.

24. As regards cash rents such statistics as are available all go to prove that the letting value of land bears everywhere a high relation to the revenue demand. Very rarely has it been found to be less than twice the assessment. In many parts of the Presidency, and specially in the Deccan, it is a good deal higher, three, four, and even six to seven times the assessment being not uncommon. The following table gives the letting value as recorded in the assessment reports of all the tálukas settled during the last five years:—

District.	Taluka.	Average rate of assessment per acre in land sublet.	Average rate of rent.	Average multiple of rent as compared with assessment.
		Rs. A. P.	Rs. A. P.	
Kaira	Nadiád	4 7 10	13 8 2	3·9
	Ánand	4 3 4	11 5 11	2·69
	Borsad	4 11 10	22 4 6	4·69
	Kapadvanj	1 12 1	6 11 11	3·83
	Thásra	2 9 0	5 11 8	2·23
	Chorási	4 6 0	11 13 8	2·70
Surat	Olpád	5 8 3	10 12 9	1·95
	Bárdoli	3 5 3	7 7 0	2·23
	Chikhli	2 12 4	4 12 4	1·74
	Jalálpur	3 13 9	8 13 10	2·29
	Bulsár	2 8 7	5 12 4	2·27
Thána	Murbád	0 14 2	2 10 9	3·0
	Kalyán	1 12 2	5 5 5	3·03
	Bhiwndi	2 2 2	4 15 5	2·32
	Sálsette	3 9 11	13 13 11	3·8
	Bassein	2 15 8	7 6 0	2·47
	Váda	0 13 6	2 8 8	3·02
	Sháhápur	0 15 10	2 1 6	2·11
	Máhim	1 2 1	4 2 2	3·65
Poona	Indápur	0 7 7	1 6 11	3·0
Násik	Málegaon	0 14 2	2 14 4	3·0
	Nándgaon	0 8 7	1 15 6	4·0
	Bágián	0 7 2	1 4 8	3·0
Satara	Karád	2 5 1	9 13 6	4·0
	Pátan	1 12 0	5 11 9	3·0
	Válva	2 3 3	9 8 4	4·0
Khándesh	Nandurbár	1 5 1	3 9 7	2.0
	Chálisgaon	0 14 5	6 7 11	7·0
	Dhulia	0 15 5	4 8 1	5·0
	Shirpur	0 13 3	5 8 11	7·0
	Sháháda	1 1 5	6 8 5	6·0
	Taloda	1 7 10	4 12 9	3·0
Kolaba	Roha	3 15 3	8 9 0	2·15
Ratnágiri	Ratnágiri	1 2 8	2 4 3	2·0
Kánara	Yellápur	3 4 0	6 8 0	2·0
	Haliyal	2 0 0	4 0 0	2·0

25. It will be seen from the Statements D and E attached that land is generally sold for about 24·8 times and mortgaged for about 19 times the assessment. Having regard to the prevailing rates of interest in this country these values of land subject to the full Government assessment are very significant and furnish a remarkable contrast to the selling value of mirás land, which in 1832 as reported by Mr. Chaplin (see page 26 of the report of the Deccan Riots Commission) did not exceed two or three years' purchase, there is the same authority for the fact that land yielding Rs. 200 gross produce could seldom be mortgaged for more than Rs. 100.

26. The rapidity with which the land is passing into the hands of the money-lending classes has sometimes been adduced as evidence of the burdensome character of the assessment. But as a matter of fact there is no better proof of the moderation of the assessment than the great demand which has arisen for it on the part of thrifty capitalists.

27. Regarding the relation of the assessment to the gross produce a statement has been recently submitted by the Director of Land Records and Agriculture to the Famine Commission giving for each district (1) the average price of an acre of food-crops, (2) the incidence of the land revenue upon the net cropped area, and (3) the percentage of (2) upon (1). The result is given in the table below :—

District.		* Average price of an acre's outturn of staple food crops.	Incidence of land revenue per acre on cultivated, *i.e.*, net cropped area.	Percentage of (2) upon (1).
		1	2	3
		Rs.	Rs. a. p.	
Ahmedabad	Rayatwári	19·06	2 8 8	13·34
	Zamindári		0 12 5	
Kaira	Rayatwári	28·10	4 13 5	17·22
	Zamindári		2 5 11	
Panch Maháls	Rayatwári	20·24	1 1 9	5·48
	Zamindári		0 8 8	
Broach	Rayatwári	24·62	5 2 3	20·88
	Zamindári		0 13 2	
Surat	Rayatwári	43·10	5 9 0	12·91
	Zamindári		2 5 1	
Khándesh	Rayatwári	14·30	1 6 8	9·91
Nasik	,,	16·00	0 14 1	5·50
Ahmednagar	,,	10·24	0 10 4	6·31
Poona	,,	14·35	0 14 1	6·13
Sholápur	,,	10·78	0 9 0	5·22
Sátára	,,	16·26	1 3 0	7·30
Belgaum	,,	18·30	1 3 11	6·80
Bijápur	,,	8·45	0 9 10	7·27
Dhárwár	,,	18·17	1 6 8	7·80
Thána	Rayatwári	47·44	2 1 11	4·47
	Zamindári		2 9 8	
Kholába	Rayatwári	48·79	4 1 1	8·37
	Zamindári		2 0 11	
Ratnágiri	Rayatwári	30·45	1 2 9	5·90
	Zamindári		,,	
Kánara	Rayatwári	59·95	4 2 7	6·94

NOTES.—The acre's outturn is for each crop the average estimated in the quinquennial tables furnished to the Director General of Statistics with the letter from this Government, No. 7274, dated 2nd October 1897.

The averages are based on various trustworthy sources of information, such as the crop-experiments, the investigations of the experienced Survey Officers who drew up similar averages in the year 1884 and the more recent inquiries of the Deputy Director of Agriculture, Mr. Mollison, and the Director during the famine of 1896-97.

28. It will be seen that in Bijápur the assessment is equal to about one-fourteenth and in Solápur to about one-nineteenth of the value of an acre of the staple food-crops. On the other hand in the four highly assessed districts of Gujarát we find that the incidence of the assessment is as follows :—In Ahmedabad less than one-seventh, in Kaira rather over one-sixth, and in Surat, the most highly assessed of all, about one-eight, and in Broach rather more than one-fifth. It is to be remembered that these incidences apply to the acreage under the staple food-grains. The value of an acre of crops other than food-crops is generally of course larger than the value of an acre of food-crops. It may then be safely inferred from these figures that in the poorer parts of the Deccan the assessment is not more than 5 to 7 per cent. of the value of gross produce of a cultivated acre in a normal year. It may be as high as 20 per cent. in the most highly assessed parts of Broach, Kaira, and Surat. But though the proportion of the produce taken is much higher in the more severely assessed districts of Gujárat than in the lightly assessed districts of the Deccan and Southern Marátha Country the land of the former districts is no doubt more profitable to the cultivator. The reason is obvious. The surplus of produce left with the cultivator is notwithstanding the high assessment much larger. Thus after paying the assessment the cultivator in Sholapur, the most lightly assessed district, is left only Rs. 10·22 per cultivated acre, whereas in Surat the remainder to him is Rs. 37·5.

29. The above statements of proportions of the assessment to the produce and letting value which have been given show that the assessment can seldom in the average approach the limit of one-half the net produce proposed by Sir Charles Wood or except in the case of exceedingly fertile land the limit of one-fifth of the gross produce recommended by Mr. Dutt and that there is no indication of so much as one half of the landlord's assets, where land revenue is obtained from him, being taken as the State demand.

30. It has been shown in the preceding paragraphs that the enhancements were justified and that they have not resulted in an excessive assessment. The following facts and considerations indicate that they have not, as alleged by Mr. Dutt, increased impoverishment. Mr. Dutt cites the authority of Sir W. Hunter, who in the debate in the Supreme Legislative Council upon the Bill which became eventually the Deccan Agriculturists' Relief Act, gave expression in the terms quoted by Mr. Dutt to the fear that the assessments in the Deccan might not leave the rayat enough to live on. Sir W. Hunter's statements were not answered at the time by Sir T. Hope, who had charge of the Bill, for the sole reason that they were not relevant to it; they were based on observations of the Special Judge for the Deccan Agriculturists' Relief Act, who gave it as one of some general conclusions from information supplied by Subordinate Judges which he had not had time to digest. The business of the Subordinate Judges does not lie much with the ordinary rayat; the cases which come before them are cases of persons whose circumstances are exceptionally unfavourable, and they are not in a good position to generalize as regards the ordinary rayat. The assessment in the Deccan, which, as above indicated, ranges between 5 to 7 per cent. of the gross produce, is not such as could materially affect the sufficiency of the cultivator's food.

31. Moreover the sole ground alleged by Mr. Dutt for belief in the increased impoverishment of the Deccan rayat is his incapacity to resist famine. But if there be one thing which has been proved conclusively by the occurrences of the last four years it is the increase in the resisting power of the Deccan rayat. In the famine of 1876-77 when the revenue was lighter the difficulties of collecting it were much greater. The cultivating classes came in considerable numbers on to relief works, large areas of land were relinquished, the owners emigrating and many of them disappearing altogether. Now, however, although this is the third famine in five years and in many places the intervening seasons were not favourable, little if any land has been thrown up by the cultivators of the Deccan. In 1896-97, notwithstanding a failure of crops in the worst-affected districts such as Sholápur and Bijápur, as complete and disastrous as could be conceived, the proportion of the cultivating classes which came on to the relief works never exceeded 12 per cent. of the total number of cultivators. In other districts the proportion was wholly insignificant. The figures for the past and current years are not yet available, but it is clear that the great bulk of the cultivators have had means in the shape of either saleable assets or credit to support themselves and their families through a second, and seem likely to be also to support themselves and families through a third, year of extensive failure of crops within a period of five years. The manner in which such an unprecedented recurrence of calamities has been withstood most cogently disproves the assertion that the rayats of the Deccan are now generally improverished. It may reasonably be doubted whether in any country in the world so large a proportion of the population could have been thrown out of occupation and deprived of their ordinary means of livelihood for such lengthened periods with less disastrous results.

J. W. P. MUIR-MACKENZIE,
Chief Secretary to the Government of Madras.

STATEMENT A.

Statement showing assessed, occupied and unoccupied areas of cultivable land in Government villages in the Bombay Presidency in 1866-67 and 1898-99.

Name of District.	Cultivable land bearing assessment *khalsa* in 1866-67.	Land cultivated in 1866-67.	Land uncultivated in 1866-67.	Percentage of column 3 on column 2.	Percentage of column 4 on column 2.	Cultivable assessed land* in 1898-99.	Unoccupied cultivable assessed land in 1898-99.	Land free or specially reduced in 1898-99.	Remainder occupied assessed land in 1898-99.	Details of column 10.		Percentage of columns 8 + 9 on column 7.	Percentage of column 10 on column 7.	Area under non-food crops in 1898-99.
										Government.	Alienated.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Northern Division.	Acres.	Acres.	Acres.			Acres.	Acres.		Acres.	Acres.				Acres.
Ahmedabad	616,932	512,487	104,445	83·07	16·93	1,954,583 (11,124)	108,539	...	1,846,044	1,406,366	439,678	5·55	94·45	343,447
Kaira	488,643	386,801	101,842	79·15	20·85	893,130 (1,243)	84,248	283	808,599	442,814	365,785	9·47	90·53	43,972
Panch Mahals	...	...	...	...	...	680,410 (48,486)	56,930	10,162	613,317	440,093	173,224	9·86	90·14	21,287
Broach	...	...	...	...	...	683,614 (9,094)	21,397	2	662,216	468,987	193,229	3·13	96·87	192,687
Surat	1,168,420	1,006,565	161,855	86·14	13·86	795,599 (31,931)	27,555	2,405	765,639	655,637	110,002	3·77	96·23	106,526
Thána	1,455,420	1,366,960	88,460	58·92	6·08	1,038,138 (59,155)	39,869	8,432	989,886	841,534	148,352	4·65	95·35	17,740
Total for Northern Division	...	...	...	...	...	6,045,524 (161,033)	338,538	21,284	5,685,701	4,255,431	1,439,270	5·95	94·05	725,659
Central Division.														
Ahmednagar	3,782,420	3,453,742	328,678	91·31	8·69	3,229,166 (16,177)	29,024	1	3,200,140	2,559,026	641,114	0·9	99·1	265,461
Khándesh	3,971,063	2,421,205	1,549,858	60·97	39·03	3,570,147 (549,601)	274,550	1,024	3,294,572	2,892,643	401,929	7·72	92·28	1,239,443
Násik	...	...	...	...	...	2,457,656 (129,964)	53,086	2,206	2,402,364	2,009,133	393,231	2·25	97·75	233,958
Poona	3,649,887	3,578,422	71,465	98·04	1·96	2,550,527 (7,077)	19,528	1,550	2,529,449	1,887,493	641,956	0·83	99·17	162,324
Sátára	1,703,881	1,653,911	49,970	97·07	2·93	2,293,911 (19,979)	16,563	516	2,276,833	1,401,557	875,276	0·75	99·25	134,684
Sholápur	...	...	...	...	...	2,475,603 (3,425)	12,014	248	2,463,341	2,085,390	377,951	0·5	99·5	218,968
Total for Central Division	...	...	...	...	...	16,577,019 (726,223)	404,765	5,515	16,166,699	12,835,242	3,331,457	2·48	97·52	2,254,838
Southern Division.														
Belgaum	1,186,374	1,098,689	87,685	92·61	7·39	2,180,883 (43,400)	26,675	42	2,154,165	1,168,963	985,202	1·23	98·77	254,226
Bijápur	2,059,358	1,947,436	111,922	94·56	5·44	3,227,739 (21,900)	39,235	74	3,188,431	2,138,074	1,050,357	1·22	98·78	517,051
Dhárwár	1,650,519	1,548,376	102,143	93·81	6·19	2,400,694 (11,000)	47,910	46	2,352,737	1,591,630	761,107	2·0	98	551,508
Kánara	...	...	...	...	2·36	386,059 (1,319)	52,360	226	333,473	332,888	585	13·62	86·38	15,963
Kolába	...	...	...	...	...	719,319 (20,167)	3,525	2,541	713,253	689,308	23,945	0·84	99·16	1,850
Ratnágiri	441,573	431,151	10,422	97·64	...	1,820,820 (10,927)	4,367	9,171	1,807,282	1,584,928	222,354	0·74	99·26	9,796
Total for Southern Division	...	...	...	...	...	10,735,514 (117,788)	174,072	12,100	10,549,341	7,505,791	3,043,550	1·73	98·27	1,350,394
Grand Total for Presidency proper	22,174,490	19,405,745	2,768,745	87·51	12·49	33,358,048 1,005,014	917,375	38,929	32,401,741	24,596,464	7,805,277	2·87	97·13	4,330,891

* The figures in brackets in column 7 show the area of *unassessed* cultivable land in 1898-99. Similar figures for 1896-97 are not available.

STATEMENT B.

Statement comparing the extent of fully assessed occupied area in Government Rayatwári and Khoti villages in the Bombay Presidency during the years 1855-56, 1865-66, 1875-76 and 1895-96.

Districts.	1855-56.			1865-66.			1875-76.			1895-96.			Remarks.
	No. of Government villages.	Occupied area.		No. of Government villages.	Occupied area.		No. of Government villages.	Occupied area.		No. of Government villages.	Occupied area.		
		Total.	Average per village.		Total.	Average per village.		Total.	Average per village.		Total.	Average per village.	
Northern Division.													
Ahmedabad	499	325,503	652	459	496,993	1,083	443	500,217	1,129	447	493,455	1,104	Government rayatwári villages only. Some villages ceded to Bhávnagar in 1866; others transferred to Kaira. Some land relinquished since 1893-94.
Kaira	495	262,528	530	524	380,463	726	525	363,255	692	525	396,963	756	Government rayatwári and Narva villages only. Some villages transferred from Ahmedabad.
Panch Maháls	...	...	...	457	(155,000)	(339)	435	152,388*	350	403	220,072	551	Ceded by Scindia in 1861. Government rayatwári villages only.
Broach	406	403,719	994	406	453,613	1,117	410	466,811	1,139	407	469,565	1,154	
Surat	807½	413,362	512	808	472,965	585	816½	584,239	716	810½	652,176	805	
Thána	(2,216)	(1,000,000)	(451)	2,216	(1,000,000)	(451)	2,115	1,011,391	478	1,587	820,154	517	Information for 1855-56 and 1865-66 only available in native measures. Panvel Táluka transferred to Kolába in 1884-85 and Karjat in 1891-92.
Central Division.													
Khándesh	3,206½	1,294,644	404	3,853½	2,431,579	631	3,310½	2,415,638	730	2,704½	2,873,131	1,062	Some territory added from Central India in 1860. Málegaon and Báglan Tálukas transferred to Násik in 1869. Some territory ceded to Indore in 1878.
Násik	...	...	...	...	...	...	1,508	1,821,840	1,208	1,500	2,025,257	1,350	Collectorate created in 1869.
Ahmednagar	1,879½	2,562,127	1,363	1,987½	3,507,794	1,765	1,215½	2,418,593	1,990	1,223½	2,552,989	2,087	120 villages ceded by Scindia in 1860. Four tálukas transferred to Násik in 1869.
Poona	970	1,447,006	1,492	1,561	3,481,723	2,230	990½	1,875,670	1,893	1,002½	1,898,179	1,893	Sholápur included in Poona in 1865-66.
Sholápur	917	1,962,895	2,141	...	...	...	660	2,147,432	3,254	665	2,071,770	3,115	1855-56, part of Bijápur included; 1865-66 included in Poona.
Sátára	1,180	1,428,086	1,210	1,020	1,651,568	1,619	959	1,421,055	1,482	961	1,397,714	1,454	Pandharpur and Sángola Tálukas transferred to Sholápur in 1864 and Málsiras in 1875. Tásgaon added in 1865.
Southern Division.													
Belgaum	1,320	1,226,129	929	888	1,097,771	1,236	894	1,114,584	1,247	913	1,161,123	1,272	1865-66, part of Bijápur included.
Bijápur	...	...	...	1,004	1,951,219	1,943	1,009	2,084,721	2,066	1,011	2,128,946	2,105	Collectorate created in 1864.
Dhárwár	1,211	1,144,614	945	1,272	1,549,897	1,219	1,278	1,539,097	1,204	1,289	1,566,161	1,215	Territory added in 1857.
Kolába	...	...	...	962½	412,715	428	985	468,646	475	1,538	689,255	448	1855-56, included in Thána. Panvel transferred from Thána in 1884-85 and Karjat in 1891-92. Includes Khoti villages.
Ratnágiri	1,279	(1,000,000)	(782)	1,277	(1,000,000)	(782)	1,273½	1,001,072	786	1,270½	1,624,002	1,278	1855-56 and 1865-66 figures estimates only. Includes Khoti villages.
Kánara	(1,416)	(320,000)	(226)	(1,416)	(320,000)	(226)	(1,416)	(320,000)	(226)	1,416	329,770	233	1855-56, 1865-66 and 1875-76 figures not available.
Total Presidency proper	17,802½	14,790,613	831	20,111½	20,363,300	1,012	20,243½	21,706,649	1,072	19,673½	23,372,682	1,188	

Note (1).—The area figures are for fully assessed occupied area.

,, (2).—The figures in brackets are estimates only.

STATEMENT C.

Population of each district of the Bombay Presidency proper in 1872, 1881 and 1891.

District.	1872.	1881.	1891.
Ahmedabad	829,637	856,324	921,712
Kaira	782,733	804,800	871,589
Panch Mahals	240,743	255,479	313,417
Broach	350,322	326,930	341,490
Surat	607,087	614,198	649,989
Thána	847,424	908,548	819,580
Khándesh	1,028,642	1,237,231	1,460,851
Násik	734,386	781,206	843,582
Ahmednagar	773,938	751,228	888,755
Poona	907,235	900,621	1,067,800
Sholápur	662,986	582,487	750,689
Sátára	1,160,050	1,062,350	1,225,989
Belgaum	938,750	864,014	1,013,261
Dhárwár	988,037	882,907	1,051,314
Bijápur	816,037	638,493	796,339
Kánara	398,406	421,840	446,351
Ratnágiri	1,019,136	997,090	1,105,926
Kolába	350,405	381,649	594,872
Total	13,391,954	13,267,395	15,163,506

STATEMENT D.

Abstract statement showing results of ordinary sales under Court decrees.

District.	Taluka.	Ordinary sales. Average rate of assessment per acre. Rs.	A.	P.	Average rate per acre for which sold. Rs.	A,	P.	Average number of years purchase of assessment represented by sales.
Kaira	Nadiad	4	2	11	189	3	0	45·22
	A'nand	3	9	10	120	3	11	33·06
	Borsad	4	4	4	183	0	3	42·80
	Thasra	2	2	7	55	12	2	25·79
	Kapadvanj	1	12	4	57	6	6	32·71
Surat	Chorisa	5	6	6	133	13	5	24·74
	Bardoli	3	4	2	33	2	11	10·11
	Chikhlil	2	15	3	34	15	0	11·81
	Bulsár	2	9	10	43	4	11	16·56
	Jalalpur	3	12	5	55	1	11	14·60
	Olpád	5	11	11	73	10	3	12·81
Thana	Kályan	1	12	5	26	0	7	14·67
	Murabad	1	1	9	20	3	4	18·2
	Bhiwndi	2	3	11	32	9	7	14·51
	Sálsette	3	10	2	108	3	10	29·7
	Bassein	2	5	1	56	10	0	24·18
	Mahim	1	5	7	47	12	1	35·13
	Sháhápur	0	13	3	15	13	6	19·08
	Vada	0	12	5	14	4	0	18·28
Násik	Nándgaon	0	7	2	8	14	2	20·
	Málegaon	0	12	3	9	13	9	13·
	Baglan	0	7	2	11	4	3	25·
Poona	Indápur	0	1	5	9	7	9	18·
Khándesh	Nandurbar	1	4	2	15	8	3	12·
	Taloda	1	9	9	17	3	0	11·
	Shirpur	0	13	6	32	6	3	38·
	Sháháda	1	1	9	32	3	2	29·
	Dhulia	0	11	9	18	2	11	25·
	Chálisgaon	0	12	6	18	8	1	24·
Sátara	Pátan	1	14	1	67	9	4	36·
	Karad	2	3	7	113	5	7	51·
	Válva	2	2	3	86	12	5	40·
Kolába	Roba	3	5	9	58	6	6	17·37
Ratnagiri	Ratnagiri	1	0	1	39	0	1	39·
Kanara	Yellapur	3	4	7	56	8	6	17·2
	Haliyal	1	8	6	34	0	0	22·

STATEMENT E.

Abstract statement showing results of simple mortgages and mortgages with possession.

District.	Táluka.	Simple Mortgages.			Mortgages with possession.		
		Average rate of assessment per acre.	Average rate per acre for which mortgaged.	Average number of years purchase of assessment represented by simple mortgages.	Average rate of assessment per acre.	Average rate per acre for which mortgaged.	Average number of years purchase of assessment represented by mortgages with possession.
		Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	
Kaira	Nadiad	4 3 2	117 4 11	27·93	4 0 1	165 12 6	41·36
	A'nand	4 7 9	108 4 1	24·13	3 15 11	129 11 9	32 44
	Borsad	4 8 9	113 10 3	24·99	4 4 1	143 6 5	33 68
	Thasra	3 4 4	53 0 8	16·19	3 1 11	59 2 11	18·94
	Kapadvanj	1 11 5	33 4 9	19·38	1 12 5	62 9 4	35·15
Surat	Chorasi	7 4 8	99 9 1	13·65	5 11 9	96 4 9	16·78
	Bardoli	3 3 9	21 0 2	6·49	3 6 7	28 10 0	8·34
	Chikhli	2 12 2	19 1 11	6·96	2 14 3	26 5 5	9·10
	Bulsár	3 12 5	14 10 5	3·88	2 9 2	31 13 8	12·37
	Jalalpur	5 2 11	118 9 6	22·88	4 9 8	69 12 5	15·14
	Olpád	5 7 11	53 2 1	9·66	5 7 9	57 2 10	10·42
Thana	Kalyán	2 0 2	26 6 10	13·14	1 11 6	19 10 9	11·43
	Murbád	1 2 2	14 3 8	13·1	1 0 10	17 11 1	16·8
	Bhiwndi	1 15 7	16 15 7	8·60	2 2 4	26 15 10	12·58
	Sálsette	3 6 9	79 15 6	23·4	3 4 6	79 6 8	24·2
	Bassein	3 2 0	80 15 8	25·90	2 6 2	46 13 8	19·37
	Mahim	1 5 3	30 10 11	22·99	1 11 0	44 13 6	26·52
	Sháhapur	0 12 2	13 3 2	17·33	0 14 3	14 1 1	15·82
	Vada	0 13 4	8 11 0	10·38	0 14 3	13 5 3	14·90
Násik	Nandgaon	0 9 1	10 8 10	19	0 8 8	9 13 7	18
	Malegaon	0 11 10	7 11 11	10	0 14 7	9 14 7	11
	Baglan	0 6 11	7 12 7	18	0 13 0	13 7 6	17
Poona	Indápur	0 8 8	8 14 6	16	...	...	...
Khandesh	Nandurbar	1 2 9	15 12 9	13	1 1 3	12 0 2	11
	Taloda	1 8 9	13 15 3	9	1 12 5	7 13 10	4
	Shirpur	0 14 11	23 8 9	25	0 12 9	20 1 2	25
	Sháháda	0 15 10	25 4 6	26	1 6 4	34 13 8	25
	Dhulia	0 12 11	13 1 6	16	0 10 9	11 12 8	18
	Chalisgaon	0 12 0	14 0 5	19	0 14 3	21 1 7	24
Sátára	Pátan	2 3 3	54 7 5	24	0 15 5	27 13 1	29
	Karád	2 14 2	64 0 1	22	2 8 2	90 12 11	36
	Válva	2 7 7	53 11 6	21	2 7 9	83 10 8	33
Kolába	Roha	3 7 10	46 8 11	13·33	1 3 9	15 2 4	12·25
Ratnagiri	Ratnagiri	1 1 7	39 7 5	36	1 0 4	41 0	40
Kanara	Yellapur	3 7 0	47 8 1	13·8	3 9 5	70 1 11	19·6
	Haliyal	...	...	...	...	...	...

No. 1682, dated Nagpur, the 11th April 1901.

From—H. A. CRUMP, ESQ., I.C.S., Chief Secretary to the Chief Commissioner, Central Provinces,

To—The Secretary to the Government of India, DEPARTMENT OF REVENUE AND AGRICULTURE.

I AM directed to acknowledge receipt of Mr. Maconochie's letter No. 2048, dated the 13th October 1900, with which was forwarded for the opinion of the Officiating Chief Commissioner a copy of a letter from Mr. R. C. Dutt, late of the Indian Civil Service, concerning land settlements in the Central Provinces.

2. Before submitting his own views in the matter Mr. Fraser has consulted, as suggested in your letter, the chief revenue authorities of the province, Mr. J. B. Fuller, C.I.E., Commissioner of the Jubbulpore Division, and Mr. L. S. Carey, Commissioner of Settlements and Agriculture, who possess special experience both of the settlement problems and of the agricultural circumstances of the province. Copies of the replies of these officers to Mr. R. C. Dutt's criticisms are herewith forwarded.

3. I am also to forward copy of a Note recorded by the Officiating Chief Commissioner, setting forth his own views on the matters referred to in Mr. Dutt's letter. I am to express regret that Mr. Fraser has found it impossible to do this by the 31st of December. But the Government of India are aware how great has been the burden of public business of late in the Central Provinces.

Note by the Honourable MR. A. H. L. FRASER, C.S.I., Officiating Chief Commissioner of the Central Provinces, on Land Settlements.

I have been requested by the Government of India (in letter No. 2048, dated the 13th October, from the Department of Revenue and Agriculture) to submit to them my views on the matters referred to in Mr. R. C. Dutt's letter of the 12th Februury 1900 concerning land settlements in this province. I have obtained (as desired by the Government of India) the opinion of Mr. Fuller and Mr. Carey and shall submit them also. I am sorry that I have not been able to dispose of this reference sooner. But I have been fully occupied with very urgent work connected with the recent famine, and have not had leisure to turn aside to the consideration of Mr. Dutt's letter.

2. I am sure that Mr. Dutt has been actuated by a desire to benefit his fellow countrymen, and to assist the Government in remedying or avoiding harsh and injudicious action in respect of land assessments. And after the courteous manner in which he has referred to me personally in his letter, I need not pause to say that I sympathise with him in that desire. But I am bound to say that Mr. Dutt seems to have rushed into this discussion without adequate preparation. He held the high office of Commissioner of Division under the Bengal Government before he retired from the Indian Civil Service. It is only to be expected, therefore, that very considerable weight will be attached to his views on questions of Indian administration. I know, of course, that an officer trained in Bengal may be utterly ignorant of the revenue system of another province. But I felt that I might reasonably expect from Mr. Dutt great care in the study of a subject on which he proposed to speak as an authority, and some hesitation in accepting views which seem to involve harshness, severity and blundering on the part of the Government, whose motives he ought not to have so lightly misunderstood and misjudged. It is disappointing to find how inaccurate his statements are, and how readily he seems to have been persuaded to condemn the action of the Government he has served.

3. Briefly stated, Mr. Dutt's allegations are—

(i) That at the old settlements, made in 1863 to 1867, the rents were too high, inasmuch as the Settlement Officers fixed rents equal to one-third of the gross produce.

(ii) That too much revenue was taken from the malguzars, because in defiance of orders the Settlement Officers took more than half the actual assets.

(iii) That at the recent re-settlements these mistakes were continued and intensified under the sanction of Government.

4. The first allegation, *i.e.*, that rents were too high because the Settlement Officer fixed one-third of the gross produce as rent in the settlements of 1863 and the following years, is inaccurate. In the first place, the Settlement Officer did not fix rents at that settlement, the matter being arranged, after the announcement of the revenue, by agreement between landlord and tenant with the assistance of a subordinate Revenue Officer. In fixing his assets the Settlement Officer took account of such immediate enhancement of rents as he deemed to be reasonably possible. He estimated the real letting value of the land by such tests and comparisons as were possible to him. He then fixed his revenue on the assets so estimated. He communicated the assessment to the malguzars, and left the fixation of rents to them. He had no authority to fix the rents. That was done by the landlords and tenants, sometimes assisted by a subordinate Government Officer, in the manner described by Mr. Fuller.

5. In the second place, the rents were not one-third of the gross produce. In this connection I would draw attention to paragraph 3 of Mr. Fuller's letter and paragraph 15

of Mr. Carey's letter. The actual facts are about as far removed as they could possibly be from the allegations of Mr. R. C. Dutt, who does not appear to have been at any pains to ascertain the truth. As Mr. Carey points out, had the rents been as high as Mr. Dutt asserts, the people, after paying other taxation and the price of imported commodities, would have had exactly 9 annas per head per annum to live upon.

6. The truth is that Mr. Dutt has entirely misapprehended, if he has ever tried to ascertain, the history of tenancy legislation in this province. Under Native rule, a system of short leases prevailed which left to the patel or revenue-farmer the duty of apportioning the revenue demand among the ryots of the village. He could in a few of the most fertile tracts force up rents by competition, but his demands were limited by the fact that it was more difficult to secure ryots than land. Excessive demands made by the State resulted in the ruin of particular lessees, but this again had the effect of bringing down the revenue demand of the village, and under these short settlements the abuse tended to rectify itself. Such conditions could not of course conduce to general prosperity, but they prevented any large and permanent excess of rents. The great bulk of the rental thus assumed a customary character, and tradition protected the ryot from enhancement so long as the State did not increase the revenue demand.

The figures given in paragraphs 3 and 4 of Mr. Carey's letter show that constant efforts were made under British management to reduce the revenue exacted by the Native Government both in the Saugor-Nerbudda territories and in he Nagpur Province, and in this indulgence the ryots protected by tradition of course shares. Only in Chhattisgarh did the revenue rise, but it was throughout ridiculously low, and, as Mr. Fuller shows (paragraph 5 of his letter), the revised revenue imposed at the first regular settlement only fell at 5 annas per each cultivated acre.

The tradition in-favour of the ryots only began to weaken when the conferral of proprietary rights, accompanied by a long-termed settlement with the village farmers, and the growing demand for land caused by the greater security ensured by British rule, enabled the newly-created landlords to increase rents without fear of the Revenue Officer's demands upon them being increased, and without risk of themselves being evicted. The growth of landlordism as opposed to mere village management was more rapid in the north of the province longest under British rule, where the conferral of proprietary rights had been preceded by their virtual recognition by the twenty years' settlements made in 1835 to 1838. It was therefore found necessary to protect some of the oldest ryots, and to secure to others the chance of earning occupancy right. The remainder, constituting the majority of the tenant body, continued tenants-at-will, whom it was later on found necessary to protect from the landlords by the tenancy legislation of 1883, 1889 and 1898.

7. Mr. Carey has clearly shown that the allegation of Mr. Dutt that the rents of tenants were fixed by the Settlement Officers in 1863-67 at a third of the gross produce ends in a *reductio ad absurdum*. The inaccuracy of his statement can also be established by comparing the rates of ordinary tenants' rents as they stood at the beginning and end of the thirty years' settlement respectively in the highest rented tracts of the province, the rise having been due to the action of the landlords. A column is added showing what the Settlement Officers at revision did with these rents :—

District.	Tahsil.	Tract or Group.	Rate of rent paid by Ordinary Tenants.		
			Paid at beginning of 30 years' settlement.	Paid at end of 30 years' settlement.	As revised by the Settlement Officer.
			₹ a. p	₹ a. p.	₹ a. p.
Hoshangabad	Harda	Timarni	1 0 1	3 4 2	2 4 10
Do.	Do.	Pokarni	0 14 1	3 7 7	2 4 4
Do.	Seoni	Seoni	1 3 0	3 5 1	2 1 3
Do.	Sohagpur	Sobhapur	1 1 3	2 9 10	2 2 11
Jubbulpore	Jubbulpore	Patan	2 3 5	4 8 7	4 2 1
Do.	Do.	Mangela	2 13 2	4 5 5	4 5 5
Do.	Do.	Singaldip	2 10 2	4 6 11	4 2 1
Do.	Sehora	Lamkana	2 14 1	4 7 4	3 12 0
Narsinghpur	Narsinghpur	Chhindwara	1 13 8	3 7 10	3 4 6
Do.	Do.	Supla-Themi	1 8 5	2 13 0	2 8 0
Do.	Gadarwara	Bohani	1 10 9	2 13 11	2 8 3

If rents generally were as high as Mr. Dutt contends it would obviously have been impossible for the landlords to have enhanced them as they did.

8. As the Government of India are aware, the province was formed in 1862 of districts widely different in history and agricultural circumstances, which it would take much time and space to discuss in detail. But the province possessed one feature common to all its districts, *i.e.*, that until the opening up of the country by the railway it was a landlocked place, where prices were low, population sparse and surplus grain could not find a market. It was hence perfectly impossible that Government or the landlords could

demand from the cultivators a share of produce which (according to Mr. Dutt) was double that rendered in more advanced regions where population pressed on land, and produce could be readily exported. That the rents paid at the old settlements were high has never been alleged by any one, and it is left to Mr. Dutt to discover the fact 35 years later. Where Mr. Dutt obtained his information I do not profess to determine; but that he should not have been able to discover such an obvious and patent absurdity before he launched into this discussion, is surely deplorable. As is pointed out by Mr. Fuller (paragraph 8 of his letter) the standard of one-sixth of the produce which Mr. Dutt assumes as a fair rental would, if followed in these provinces, result in a large enhancement of the rental fixed at the revised settlements. This is not a statement made to rebut the charge brought by Mr. R. C. Dutt. It is the estimate made by experienced Settlement Officers in the course of their business with no thesis to justify and no object in stating anything but the truth on this point. That it is also plain to any one acquainted with the subject is shown by the evidence of Mr. Gangadhar Rao Chitnavis, C.I.E., late an Additional Member of the Viceroy's Legislative Council, and a large landlord in this province. In a letter to the *Pioneer* of the 16th November 1900 Mr. Chitnavis says: "While deeply grateful to Mr. R. C. Dutt for his able and disinterested advocacy, I am not prepared to go with him when he says that our tenants' rents are above the standard he lays down, *viz.*, one-sixth of the produce. Even after revision they are lower than what that standard would allow.'

9. The second allegation made by Mr. Dutt is that the Settlement Officers departed from the half-assets rule in assessing revenue in spite of the orders of Government requiring them to follow it. Here Mr. Dutt stands on firmer ground; for he is not hampered by his ignorance of village conditions; but a very short examination of the subject will show that he is again wrong in his facts. On this point, Mr. Dutt states, "the principle that one-half of the malguzar's assets should be demanded as revenue was repeatedly laid down and insisted upon in the orders of the Government of India, and I have failed to discover under what authority this principle was departed from in practice." In a subsequent letter to the *Times of India* (Wednesday, December 21st, 1900) he has further enlarged on the same subject.

10. In the first place, the authority quoted by him for the half-assets rule applies only to the Saugor-Nerbudda territories. In the second place, the assets referred to were not the actual assets at the day of the enquiry, but the average assets which the village might be expected to yield, having regard to both the cultivated and culturable land. The instructions on the subject contained in Rule XXXVI of the Saharanpur rules run as follows:—

> The assets of an estate can seldom be minutely ascertained, but more certain information as to the average net assets can be obtained now than was formerly the case. This may lead to over-assessment; for there is little doubt that two-thirds, or 66 per cent., is a larger proportion of the *real* average assets than can ordinarily be paid by proprietors or communities in a long course of years. For this reason the Government have determined so far to modify the rule laid down in paragraph 52 of the "Directions to Settlement Officers" as to limit the demand of the State to 50 per cent., or one-half of the average net assets. By this it is not meant that the jama of each estate is to be fixed at one-half of the net average assets, but that in taking these assets with other data into consideration, the Collector will bear in mind that about one-half, and not two-thirds as heretofore, of the well-ascertained net assets should be the Government demand. The Collector should observe the cautions given in paragraphs 47 to 51 of the Treatise quoted, and not waste time in minute and probably fruitless attempts to ascertain exactly the average net assets of the estates under settlement.

11. It is on these instructions that Mr. Dutt bases his interpretation that the rules require the assessment not to exceed half the actual assets at the time of the enquiry. If the whole rule be carefully read, it is clear that it does not admit of this interpretation. The terms used are of necessity vague, because the matter referred to is itself undefined. Such expressions as "real average assets" and "net average assets" cannot be taken to mean actual assets at the time of enquiry. Paragraph 52 of the "Directions" was not abrogated, the standard proportion was merely changed from 66 to 50 per cent. That paragraph runs:—

> It is desirable that the Government should not demand more than two-thirds of what may be expected to be the net produce to the proprietor during the period of settlement, leaving to the proprietor one-third as his profits, and to cover expenses of cultivation. By net produce is meant the surplus which the estate may yield, after deducting the expenses of cultivation, including the profits of stock and wages of labour; and this is an estate held entirely by cultivating proprietors will be the profit on their sir cultivation, but, in an estate held by a non-cultivating proprietor and leased out to cultivators or *assamis* paying at a known rate, will be the gross rental.

12. Rule XXXVI of the Saharanpur rules specially directs attention to the cautions conveyed in paragraphs 47 to 51 of the same treatise. Paragraph 49 for example runs:—

> If the next produce of any one year, or any given number of past years, could be determined, it would afford no certain guide to the produce of years to come. The future probuce may be more if there is waste land to come into cultivation; if the former system of cultivation were faulty and expensive; if the products of the land are likely to come into demand in the market; or if the opening out of new channels of commercial intercourse is likely to improve the local market. The future produce may be less if the reverse of all these be the case.

Paragraph 50 then goes on to say—

> Not only would the actual ascertainment of the net produce of an estate be a fallacious basis, on which alone to found any certain determination of the demand, but it is in itself often more difficult to

accomplish, and the attempt to effect it is likely to produce many serious evils. In villages where the collections are in kind, or where the proprietors cultivate themselves and pay the jama by a rate upon their sir land, it is almost impossible to ascertain either the net or gross produce with any certainty. When once it is known that the Government demand is to be limitted to a fixed portion of the proved produce, there is a general combination to deceive and mislead the Settlement Officer.

13. Every one of these instructions goes to show that the "net average assets" were the rough valuation of the assets which the estate was likely to yield during the currency of the settlement, and it was because the Settlement Officer's estimate of the assets, as thus understood, was likely to be below the mark, that the Government of the North-Western Provinces thought it better to lower the fraction to be assessed on this estimate. It is also the case that these instructions justify the inclusion of farming profits in the Settlement Officer's estimate of the "average assets"—a course which was not adopted in the first regular settlement of this province, and which has been directly negatived in the present Settlement Code. In replying in the public press to the Government of India's orders on the Nagpur Settlement, Mr. Dutt lays special stress on the fact that the assets referred to in the Saharanpur rules were the actual assets of the time. It is reasonable to suppose that he has not read these directions, in which case he can hardly be said to have exercised that due diligence to discover the truth which should precede an argument of the kind which he has advanced.

14. In the Nagpur Province there was never any order to adopt even nominally a half-asset rule. In paragraph 16 of the Government of India's letter No. 2279, dated the 28th June 1860, which issued in the Foreign Department to the address of the Commissioner of the Nagpur Province in the reply to the proposal of the Commissionor "to leave the malguzars from 35 to 55 per cent." of the gross rental and in some cases 40 per cent., it was written as follows:—

> The true gross rental of each estate having been ascertained by a careful enquiry, the Governor-General in Council would be disposed to leave the malguzars in all cases 40 per cent. for expenses of management and proprietary profits, and to extend the limit in special cases even to 50 per cent.

The expression "true gross rental" is of course not defined, but it is quite clear that if the Government of India had meant the actual present rental, it would have been very easy to have said so. As in the case of the term "average net assets" the expression was clearly intended to convey the ascertained rental value of the land, irrespective of the rental at the time borne on the rent-roll, which the malguzars might reasonably be expected to increase.

It is, however, quite inconceivable that even had the expressions "average net assets" or "true gross rental" been used in these orders as a clumsy and unnecessary periphrasis for the actual existing rental, that the Chief Commissioner who initiated the settlement proceedings, the Settlement Commissioner who supervised them, and the Settlement Officers who carried them out should all alike have conspired to disobey their instructions, and that the Government of India who criticised and confirmed these settlements when reported to them should have allowed their positive orders to be ignored. That the Settlement Officers assessed on what they thought the rental should be or would become, not on what it was is patent to every one who studies their reports and the methods to which they openly resorted to arrive at the fair rental figure. There was no concealment, and no evasion. It is futile now to assert that one knows better what the Government of India meant than the Government itself when it confirmed the settlements more than thirty years ago.

15. As Mr. Fuller has said (paragraph 5 of his letter), "that the settlements were light and that the province prospered under them is a matter of notoriety." Mr. Dutt will no doubt be relieved to learn, however, that after excluding the farming profits of proprietors, of which the orders admitted the inclusion, in the eight districts to which the Saharanpur rules applied, the fraction of revenue assessed on *actual* assets was actually below half assets in three (Seoni, Narsingpur and Hoshangabad), that it was exactly half assets in Jubbulpur, and that it exceeded half assets only by a little in Saugor (51 per cent.), Damoh (54 per cent.) and Mandla (56 per cent.), and that only in Nimar was it apparently very high (64 per cent.). The reason for this excess in the case of that district is that the district having been practically a ryotwari country, a large number of ryots were made proprietors of their plots, and that the malguzars were only entitled to, and allowed, a small commission on the revenue payments of these ryots. The actual fraction assessed on the malguzari assets was only 32 per cent.

16. In the Nagpur Province where the Settlement Officer's orders were to leave the malguzars 40 or in exceptional cases 50 per cent. of the "true gross rental," the fraction taken was high only in Nagpur (78 per cent.), Wardha (79 per cent.), Chhindwara (66 per cent.), and Betul (64 per cent.). In these districts the malguzars were afraid to raise rents after announcement for fear of further enhancement of their revenue. The revenue was enhanced only in Betul of these four districts, while in Chhindwara it was actually reduced by 13 per cent. In Bhandara and Chanda the assessment was at 60 per cent.; in Bilaspur it was 57 and in Raipur only 53. Sambalpur, where the tenure is *quasi*-ryotwari, may be left out of account. The district pays one of the lightest revenues in India.

17. Lest it might be supposed, however, that the rental as revised upon agreement by landlord and tenant after the announcement of revenue was not realized and was

excessive, it is right to show how it rose by the action of the landlords and the progress of the country during the currency of the thirty-years' settlement. The districts for which these returns are available are sufficiently typical of the several tracts :—

District.	Rental of tenants at the beginning of the 30 years' settlement.	Rental of tenants at the end of the 30 years' settlement.
	Rs.	Rs.
Damoh	4,03,000	5,47,000
Jubbulpore	9,77,000	14,47,000
Narsingpur	6,72,000	9,19,000
Hoshangabad	7,42,000	11,29,000
Wardha	5,24,000	7,13,000
Nagpur	8,74,000	10,58,000
Raipur	7,13,000	10,84,000
Bilaspur	3,20,000	6,00,000

I trust that the facts and figures which I have advanced will show convincingly to the Government of India, if they ever had any doubt on the subject, that the settlements of 1862 to 1867 were fair, that they did not contravene the orders, that the rental was not fixed by the Settlement Officers, and that it did not absorb such an unheard of fraction as a third of the gross produce.

18. I now turn to the third point raised by Mr. Dutt, the unfairness of the revised settlements. It seems hardly necessary for me to enter on a disquisition upon the system of settlement which was sanctioned by the Government of India for the revision of settlements in the Central Provinces. The facts and rules are well known to the Government of India. So far as the assets are concerned the rules fulfill the conditions advocated by Mr. R. C. Dutt that assessment should be based on actual assets. The actual assets are ascertained and consist of the following :—

(*a*) The present rents *minus* any reduction made by the Settlement Officer.
(*b*) The rental enhancement, if any, imposed by the Settlement Officer, and brought into immediate force.
(*c*) The rental valuation at present rates of home-farm and service land.
(*d*) A moderate estimate of siwai or miscellaneous income based on the ascertained actuals of the past, with a drawback for fluctuations.

On these assets 60 per cent. is the maximum assessable unless the existing revenue already exceeds that proportion and has been paid without difficulty, in which case it may be maintained subject to a further maximum of 65 per cent.

19. Upon the settlements concluded under these rules Mr. Dutt makes *inter alia* the following remarks :—

> The settlement which has been effected in the Central Provinces since 1890 has been felt as more harsh and severe, and has caused more actual suffering and distress, than any previous settlement in any part of India. My information is that the rents now fixed can with difficulty be paid even in years of good harvest, that they leave no fair margin for saving for bad years, and that they can never be realized by malguzars from year to year. Large tracts of country which were previously under cultivation have gone out of cultivation owing to over-assessment and instances have occurred in which malguzars have applied to surrender their estates in order to be relieved of their liability to pay a Government revenue which they cannot pay, and their application has not been granted.

After making a brief allusion to the soil-unit system, he writes:—

> These complicated calculations were unintelligible to the cultivator, and were moreover made in the dark. What the cultivator did understand was that a general enhancement had been effected over the high rental of the old settlement, and there was alarm and consternation in the country when the new enhanced rents were proclaimed. * * * * If after the experience of nearly a century of administration it has been found in Northern India that the wisest, safest and most considerate policy is to let landlords make their own arrangements with cultivators as regards rents, subject to salutary checks imposed by the Government, is it a wise policy in the Central Provinces for the Government to fix after calculations which are unintelligible alike to landlord and tenant, what rent each cultivator should pay for his holding? If private landlords in Northern India consider one-fifth of the gross produce a fair rent for the lands held by their tenants, is it considerate of the British Government to impose on the poorer peasantry of the Central Provinces a rent of one-third or more of the gross produce?

20. Such are his allegations regarding rents. As regards the revenue he says :—

> The authorities of the Central Provinces asked the sanction of the Indian Government to demand 50 to 65 per cent. of the malguzari assets as revenue. The Government of India had some hesitation in allowing in any case so high a percentage as 65 per cent. to be taken, but nevertheless did grant the permission in some cases and made 60 per cent. the maximum rate in other cases. If we add to these high rates another 12½ per cent. which has been added as rates, it will be easy to see that between 70 and 80 per cent. of the landlord's *supposed* assets, *i. e.*, nearly 100 per cent. of his real assets, are now demanded by the Government as revenue.

21. Any one would gather from a persual of this that the Government have made a large enhancement of rents forcing them up to a third and over of the gross produce, that they had exacted the uttermost revenue which the rules allowed from the malguzars, and had in fact taken all their assets, and that the country in consequence was becoming a wilderness, while the cultivator, being compelled to pay 6 annas in the rupee of his gross produce, is impoverished in good years and driven to relief works in bad years.

22. The picture drawn, is a gross travesty of the true facts, and would, if true, be an indictment of the Administration for gross misgovernment. Not a single one of the *propositions* contained in the extract has been, or can be, substantiated. To take the case of rents first, Mr. Dutt impugns both the method of the enhancement and its amount. As regards the extent of the enhancement the figures set forth by Mr. Carey in paragraph 29 of his letter, show what the rent rates are as revised by the Settlement Officer in a number of districts. They also show that except in the case of Sambalpur, where rent was fixed for the first time on new cultivation and is singularly low, the largest enhancement imposed has been 16 per cent. in Nagpur, of which district the revised settlement was recently sanctioned by the Government of India, and in which district also there has probably been less deterioration owing to famine than in almost any part of the province. The great bulk of the enhancement imposed by the Settlement Officer was placed on the holdings of protected tenants of which the rents had hardly risen during the currency of the settlement, although the prices of produce had doubled. So far as ordinary rents were concerned, it was only in the Mahratta country, in which the landlords are still to some extent influenced by the old tradition condemning rent enhancement, without revenue enhancement, that these rents admitted of an increase except in a few individual cases. In the northern districts, where the landlords have been more powerful, the rents which they had demanded of the ordinary tenants were much higher than any which the Settlement Officer could have imposed.

23. The soil-unit system upon which Mr. Dutt attributes so much obscurity merely consists of a method by which differential soil rates may be thrown into a common denominator by reducing the value of each soil to terms of the value of the poorest soil in cultivation. It enables the existing rental incidence of an area of mixed land to be ascertained with accuracy, and the enhancement which is justified either by prevailing rates or rise in prices to be distributed appropriately over the various holdings of a village. The amount of the enhancement is determined precisely on the same considerations which have influenced Settlement Officers in all parts of India, and which are the accepted economic principles of rent revision. The soil-unit system does not, as seems to be supposed, enable the Settlement Officer to fixed rents by a mere arithmetical calculation. It rather supplies him with a convenient test by which to direct his enquiries in respect of the comparison between the incidence of rents in different villages, and to check the exercise of his judgment in the fixation of individual rents. The enquiries have to be made, and judgment has to be exercised, all the same. The system also enables a more complete check to be exercised over a Settlement Officer's proposals than any system yet devised, because the precise amount of the deduced rents which the Settlement Officer's rate will involve in any village can be foreseen beforehand. This enables higher authority to check immediately any tendency to undue enhancement. This is a matter of ordinary experience in settlement work.

24. Mr. Dutt seems to imagine that while the rents settled by agreements between the landlords and tenants are bound to be moderate, those evolved or deduced by the Settlement Officer with the aid of the system which he regards as so dangerous are grossly excessive. The following statement compares the ordinary rental in a number of districts as demanded by the landlords before revision with the rental value of the same land deduced by the Settlement Officer from his rates :—

District.	Rental of ordinary tenants before revision.	Deduced rental of the same land.
	Rs.	Rs.
Damoh	2,83,026	2,44,226
Jubbulpur—Jubbulpur Tahsil	3,66,712	2,80,420
Do. Sehora Tahsil	1,85,859	1,62,447
Hoshangabad	5,12,914	3,02,103
Narsinghpur	4,08,339	2,60,569
Warda	2,36,950	1,88,742
Nagpur	2,97,502	2,78,401
Raipur	4,49,046	4,30,937
Bilaspur	3,04,223	2,90,143

These figures show the excess over large tracts in which the effect of a number of low-rented holdings obscures the results. Many villages could be found in which the present rents of ordinary tenants as fixed by the landlords exceeded much more largely the Settlement Officer's deduced rental; and a reference to the village rent fixation volumes would show hundreds of cases in which the tenant's rent was double, treble or quadruple of the deduced rental. It is noteworthy that in Hoshangabad the rental demanded from ordinary tenants by the landlords is almost 70 per cent. higher than the Settlement Officer's deduced rental.

25. The allegation that the revised rental exceeds a third of the gross produce is again completely exposed by Mr. Carey in paragraph 28 of his letter. If any further exposure is needed it is proved by the fact that if the revised rental of the land really exceeded a third of its gross produce, the gross produce in some districts would barely suffice for seed. In Bilaspur, for instance, a district which is always cited by agitators as a flagrant

example of over-assessment, the rental rate per acre as revised at the settlement was 6 annas 9 pies per acre. Three times this is R1-13-3; when the rent is deducted there ermains only R1-3-6 per acre. The average price of the coarsest rice is 17 seers the rupee in Bilaspur, equivalent to 34 seers of seed rice. It takes 90 lb at least to sow an acre and costs R1-5-0 at normal rates. According to Mr. Dutt's contention the land in Bilaspur would yield less than 1½ times the seed, or about 1·25 lb an acre. The normal produce of the various districts has been carefully estimated by the Settlement Officers, who assuredly have better means of ascertaining it than outside critics with no experience, of the province. At the prices of some ten years ago (which have since risen) the rental of no district exceeds 15 per cent. of the normal produce. The highist fraction reached is one-seventh, while in some districts the proportion does not exceed one-fourteenth.

26. Next as regards revenue, the arguments adduced to show that the rental generally so far from exceeding a third of the produce as alleged by Mr. Dutt is not even as large (sometimes less than half as large) as the sixth, which Mr. Dutt states that every ryot in India recognizes as a fair and equitable rent, effectually cut away the ground from his contention that the assets on which the revenue is fixed are *supposed* and not real or realizable. There remains only to be dealt with his statement that including cesses the assessment absorbs between 70 and 80 per cent. of the nalguzari assets. He has made the extraordinary mistake of supposing that cesses are calculated on assets, whereas they are calculated on the revenue and range between 6 to 7½ per cent. of the assets (*vide* paragraph 19 of Mr. Carey's letter). His strictures as to the fraction assessed are similarly inaccurate, for, although the rules may permit the assessment of 60 per cent., they never enjoined that that fraction should be invariably taken; and as a matter of fact outside Nagpur and Wardha the Highest fraction assessed on a district has been 55, and in two districts Seoni (47 per cent.) and Hoshangabad (49 per cent.), the revised assessment is less than half the assets. The highest fraction 58·8 per cent. (or including the revenue of plot-proprietors 61 per cent.) was taken in Nagpur, in which district the proprietary body have gained by resettlement. The fractions in this district and Wardha were lowered from 79 and 78 per cent. respectively, which in respect of the assets existing at the former settlement involved the reduction of revenue paid for thirty years. Over the province as a whole the revised revenue falls on the revised assets at 53 per cent.

27. One by one the fallacies with which Mr. Dutt's letter teems have been exposed, but I do not desire on that account to underrate the depressed condition of agriculture in some parts of the province, nor to forget the areas in which owing to the continuous losses of the past few years, including two famines, revision or abatement has been found necessary. The Government of India share fully in the sympathetic anxiety with which I view the condition of parts of this province, and the desire I have to do all I can for its amelioration. The effect of the losses and failures which have been entirely caused by unfavourable climatic conditions cannot well be exaggerated, and it is to them and not to the settlements that the deteriorated condition of certain districts is now due.

28. The question how far the famine conditions which have prevailed can be attributed to assessments has been examined and reported in paragraphs 341 to 345 of the Report on the Famine of 1899-1900 recently submitted to the Government of India with Mr. Craddock's letter No. 892-A, dated the 27th February last, and it is hardly necessary to repeat the arguments here. Suffice it to say that the people of the province have during the last seven years lost produce to the value of 40 crores. During the whole period the increase in their revenue demand has not exceeded a crore of rupees, of which a portion has been suspended or remitted. Only perverse blindness could attribute agricultural depression to the assessment and not to the losses, particularly as the people have received in unrecovered takavi and charitable loans much more than the crore taken from them in increased revenue, not to mention 6½ crores spent on famine relief. Nor is it out of place to mention that it is the districts which have not paid their revised assessments which have suffered the most. The Khurai tahsil of Saugor, the Damoh District, Hoshangabad and Balaghat, are all tracts in which the present agricultural depression is most severe. None of them have paid their enhanced revenue; because crop failures prevented their being levied, and necessitated suspension or remission even of the old demand which had been regularly rendered for thirty years in seasons of only normal fluctuations. Most of the Chanda District, which has suffered so severely in the recent famine, is still paying a revenue fixed 35 years ago.

29. The facts which I have stated should show that the allegations of Mr. R. C. Dutt have no foundation in fact, and must have been unsupported by even the most superficial enquiries. It is of the irony of fate that the one point upon which he lays so much stress should have been proved by experience the weak point in the recent settlements. Abatement on account of loss of cropping is necessary wherever successive failures have caused a deterioration which is not merely temporary. Where owing to repeated losses of his crops the cultivator has exhausted his credit and lost his cattle, he has been unable to cultivate his holding. Where there is no crop to reap, not even the most moderate rent can be paid. In those places abatements in proportion to loss of cropping are necessary. Such abatements may become expedient anywhere, irrespective of the assessment, when cultivators lose their all; though it may surprise critics like Mr. Dutt to learn that the only large areas over which such deterioration has occurred are situated in districts in

which half-assets settlements have been made. In two tracts only has it been found advisable to make a permanent revision of the rents fixed at settlement—the Hoshangabad district and the rich haveli of Jubbulpore, and in them this has been necessary not because the Settlement Officer followed his statistical conclusions and neglected the rental fixed by agreement between landlord and tenant, but because he followed the landlords and neglected his statistical conclusions. When these settlements were made, the Settlement Officer had not the legal power to lower the rents of ordinary tenants. And the propriety of bringing pressure to bear on landlords to reduce such rents when shown by the deduced rents to be excessive, was only partially recognized. The result has been the necessity for a revision of these rents, with the consent of malguzars and tenants alike, on the basis of the very system which Mr. Dutt condemns. The law now also empowers the Settlement Officer to reduce excessive rents.

30. When the revised settlements were made, the Settlement Officer had no power to reduce the rents of ordinary tenants, the only rents which are fixed by agreement between landlord and tenant in this province. Rents, which his statistical conclusions under the soil-unit system showed him to be unduly high, he could only reduce by putting pressure on the landlords. Some considerable reductions were made in the cases where actual areas had accrued; but much opposition was encountered, and it was asserted by the landlords that the rent which the Settlement Officer wished to reduce was realizable. Acting on these assurances the Settlement Officer allowed rents of this kind to stand, and it is these rents (on which revenue was naturally fixed) that have now been proved unpayable and have brought confusion on the landlords who refused to reduce them. The law now gives the power to the Settlement Officers to reduce rents of this kind, and I am arranging for their reduction. The landlords themselves now bitterly lament their obduracy. One of the largest landords in the Jubbulpore District, Rai Bahadur Ballabhdass,* admitted the fact publicly before the Famine Commission of 1898; and the malguzars in Hoshangabad are now clamouring for that reduction of ordinary rents which five years ago they successfully resisted. It speaks volumes for the moderation of our Settlement Officers in fixing the statutory rents of protected tenants that, even after the inclusion of these excessive rents in the rent-roll, the general rental incidence in these districts does not even reach that magic sixth which Mr. R. C. Dutt declares that "every ryot in India recognizes as fair and equitable."

31. It has been shown that the rents of the country generally are much below the standard which Mr. Dutt has laid down; it has been shown that a half-assets assessment has not saved from deterioration and abatement districts which have been overwhelmed by calamities of the seasons; it has been shown that rental fixed by the landlords is not that example of moderation which Mr. Dutt would have us believe. It only remains to say a word on the question of the fraction of assets which Government may take as revenue. There is no real virtue in the half-assets rule. The fairness of an assessment depends upon the means of subsistence which it leaves to the payer. The man who pays 60 per cent. in a village with assets of ₹5,000 is surely better off than his neighbour who pays 50 per cent. in a village with assets of ₹200. The suitability of a revised assessment depends less upon the fraction of assets which it takes, than on the reduction of income which it involves. It has been found possible to take 60 per cent. in Nagpur without reducing the incomes of the proprietors, while the half-assets assessments in Jubbulpore and Hoshangabad have proved most burdensome to them. The reason was that in these districts the landlords had themselves so immoderately increased their incomes that a half-assets assessment entailed on them a corresponding sudden loss. This they might have borne had seasons been propitious; but with the crop failures which followed in quick succession this became impossible. For the calamities of the seasons neither the landlords nor the Government are responsible; but for the increase in their assessments the landlords have only their own folly to thank. They have now learnt their lesson, their powers have been fettered by the law as contained in the legislation of 1898; and the measures which are now being adopted for abatement in deteriorated tracts, and for revision in the districts concerned, should go far, with other assistance, towards the restoration of the people to prosperity.

32. It may not be amiss to state in conclusion that the provisional census figures recently obtained fully bear out all that has been said above. The districts taken are those

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* In reply to the question othe Famine Commission of 1898 this gentleman stated that the revised assessments were too high.

He was further interrogated (page 189, Appendix IV, to the Report of the Indian Famine Commission, 1898)—

Q. Do you not know that no enhancement on cultivator's holdings was made?

A. It is true no enhacement has been made on the holdings of ordinary tenants, but the malguzars themselves had raised their rents so high as to render recovery impossible; hence the enhancement was merely a nominal one.

Q. Were remissions (reductions) allowed to cultivators?

A. Very little and not sufficient.

Q. Malguzars expressed their dissatisfaction on occasions of remissions (reductions) being granted to their tenants, was it not so?

A. Yes, it was from misconception and foolishness.

in which the new assessments have been longest in force or have actually been realized :—

District.	Fraction of assets taken as revenue		Increase or decrease per cent. in population.
	At old settlement.	At revised settlement.	
Nimar	64	62	+14·3
Sambalpur	75	75	+4·2
Chhindwara	66	55	+0·2
Nagpur	78	61	—0·8
Wardha	79	59	—3·8
Raipur	53	53	—8·9
Bilaspur	57	54	—13·1
Narsinghpur	49	50	—14·5
Seoni	48	47	—11·7

By citing these figures I do not intend to imply that a high fraction can avert deterioration, but merely that deterioration has been independent of assessment, and that a high fraction, when otherwise justified, is not incompatible with prosperity. The highest assessed districts, so far as the fraction goes have not been so continuously and severely afflicted as some of their neighbours, but they too have suffered very heavy losses.

33. As I have already indicated, I am far from attributing any motive other than the best to Mr. R. C. Dutt. But I cannot but regret the course which he has adopted. He has attacked the Settlement Department in England and in India on what seems to me wholly inadequate information and without any apparent effort to ascertain the truth. I have no direct concern in the honour of the Settlement Department; for I have never been directly responsible for settlement work. But I have had excellent opportunities for judging of the work of the Department in this province. I know that there are no officers in India who do harder work, who know more about the people, or who have shown deeper sympathy with them in their troubles than the Settlement Officers. I know also the value of the information which their toil has placed at the disposal of Government. I regret, therefore, to find this attack made on them on the inadequate grounds which I have examined. Ignorant and prejudiced criticism coming from irresponsible persons does little harm; but more care might have been expected from a retired member of the Indian Civil Service, whose late position gives to his statement what is in this case a wholly specious value. Action in the direction of granting abatement and revision had been commenced by the Administration long before Mr. R. C. Dutt's letter saw the light and will be steadily continued where required; but the end in view is not to be reached by attempting to upset the system of settlement, which rests on too solid a foundation of experience to be shaken by the statements which I have examined. I have written at some length; but that has seemed necessary for the sake of dealing fully and clearly with the matters on which an expression of my opinions was invited by the Government of India.

A. H. L. FRASER,
Offg. Chief Commissioner, Central Provinces.

Chief Commissioner's Camp,
Central Provinces;
The 9th April 1901.

No. C.-290, dated Camp Sehora, the 1st December 1900.

From—J. B. Fuller, Esq. I.C.S., C.I.E., Commissioner, Jubbulpore Division,

To—The Under Secretary to the Honourable the Chief Commissioner, Revenue Department, Central Provinces.

I have the honour to offer the following observations on Mr. Romesh Chandra Dutt's open letter to His Excellency the Viceroy regarding the Land Revenue Settlements of these Provinces, a copy of which was forwarded under your endorsement No. 4320, dated the 27th ultimo.

2. Mr. Dutt includes in his strictures the Settlements of 1863—68 as well as those made during the past 12 years, urging that under both of them the rents payable by cultivators to landlords were fixed too high, and an unduly—and unwarrantably—large share of the landlord's assets taken as revenue.

3. Turning in the first place to the Settlements of 1863—68, it is to be observed that the Settlement Reports of that time do not always state very clearly or definitely the financial results of the Settlement Officer's action, which has sometimes to be gathered from a comparison of statistics given in various passages of the report. In 1886 I compiled a note examining in some detail the results of these Settlements, and those which

preceded them, and from this note I extract the following figures showing the effect on tenants and on landlords of the revision of the demand in the years 1863—68 :—

District.	Percentage by which the payments were enhanced		Percentage of the proprietary assets absorbed by the Government Revenue	
	Of tenants.	Of landlords.	Before revision.	After revision.
	Saugor-Nerbudda Territories.			
Saugor	6	(—14)	74	54
Damoh	5	(—5)	68	54
Jubbulpore	3	7	46	51
Mandla	Not stated, but considerable.	48	45	Not stated.
Seoni	About 30	56	39	48
Narsinghpur	6·5	27	42	49
Hoshangabad	32	43	42	46
Nimar	31	15	66	64
Betul	5	32	51	64(?)
	Nagpur Territory.			
Chhindwara	4	(—13)	75	66
Wardha	Trifling.	(—0·1)	?	79
Nagpur	Trifling.	(—6)	83	78
Chanda	5·6	2	69	71
Bhandara, including Balaghat	25	12	66	64 (59 for revenue actually payable).
Raipur	Large.	64	Not stated.	54
Bilaspur	Large.	61	75	56

FOOT-NOTE.—I have omitted the Sambalpur District as this is settled ryotwar and not with proprietors.

Taking tenants first of all, it will be observed that in nine of the sixteen districts rents were enhanced in a quite trifling degree or not at all. In the remaining seven districts enhancements were considerable. It must be realized that in those days the authoritative fixation of rents was no part of a Settlement Officer's duties. In estimating the assets on which his revenue was to be based he allowed for such rent enhancement as seemed to him reasonable, but he did not give practical effect to his judgment in this matter. At the time the revised revenue assessment was announced, an officer, usually a native Duputy Collector, was deputed to endeavour to bring landlords and tenants to agree to and distribute such enhancement of rents as would be in accord with the new revenue assessment, and the extent of the enhancement actually accepted depended less on the Settlement Officer's forecast than on the strength of the landlords, the custom of the country and the trouble taken over the business by the Officer-in-charge of the adjustment. From what I have been able to gather, this part of the Settlement proceedings often received most inadequate attention, as it was not taken up till after the reassessment had been sanctioned and (in many cases) the Settlement Officer had left the district. In Mandla and Seoni rentals were before the revision exceedingly low, and a large area is held by talukdars of position. Rents rose largely, but that they were still light is shown by the large further rise in the rentals of these districts during the currency of the settlements. The lightness of the revenue demand is shown by its incidence on the cultivated area, 2·8 annas per acre in Mandla and 5·8 annas in Seoni. These remarks also apply to Hoshangabad, where the landlord's rental rose enormously during currency of settlement. In the case of these three districts it is, moreover, believed that the rentals as recorded previously to settlement were much understated, and that much of what is classed as enhancement was in reality merely disclosure. In Nimar a very large proportion of the ryots are plot proprietors paying revenue not rent, and in their case enhancement was effected authoritatively and left them paying less than a full rent. In the Nagpur country the Bhandara District alone shows any considerable rent enhancement due, I believe, to special care taken by the native officer who was deputed to adjust rents. In the Chhattisgarh districts of Raipur and Bilaspur rent enhancement was large. But it left the tenants paying on the average only 9 annas per cultivated acre, and the lightness of their rents is evidenced by the very great further enhancements which occurred during the currency of the settlement. Having regard to the facts that in more than half the number of distrits rents were left practically untouched, and that where they rose, they rose by consent and were still exceedingjy low, it is quite preposterous to tax the Government of that day with harshness in fixing the payments of cultivators.

4. Turning now to the interests of the landlords, exception must be taken to the representati[illegible]essed [illegible]ade by Mr. Dutt of the "half asset" principle. It is true that the Settlemen[illegible]s, was i[illegible] Saugor-Nerbbudda districts were effected under a ruling of the North-Weste[illegible] from miscor[illegible] Board of Revenue that the demand of the State, which had previously been [illegible] two-thirds, was to be limited to "one-half of the average net assets." But [illegible] "assets" had a more comprehensive meaning than that of "actual income."

It meant the income which a proprietor would enjoy if the whole of his land was fairly rented, and it threw on him and not on the State the cost of the special rental privileges enjoyed by protected ryots. As the assets were to be an "average," it was open to the Settlement Officer to take into consideration probable increases during the currency of his Settlement. Moreover, as under the procedure of those days the assets were settled before rents were re-adjusted, their amount included the Settlement Officer's estimates for rent enhancement. If a village contained protected or privileged holdings, or if the Settlement Officer's estimates were not fulfilled, an assessment which was nominally fixed at half-assets might absorb a very much larger proportion of the actual income. Procedure has been changed, and the assets on which the revenue is calculated now correspond with actual income. The "assets" we now follow are at once less comprehensive and more definite than the "assets" of former days, and in both respects form a basis of calculation which favours the interests of proprietors. A serious inaccuracy on Mr. Dutt's part is his assumption that the "half-assets" rule applied to the Nagpur and Chhattisgarh districts, the Settlements of which were made under orders "allowing malguzars in all cases 40 per cent. of the true gross rental and in certain cases 50 per cent." (Paragraph 25 of my note.)

5. The figures given in my paragraph 3 above show that in two of the Saugor-Nerbudda districts (Saugor and Damoh) the previous assessment was much above *actual* half-assets, and in both cases it was reduced. In Jubbulpore the revenue enhancement was small and the assessment was but a trifle over *actual* half-assets, and would be much below a prospective *average* half-assets. In the other districts of this part of the Provinces, excepting Nimar and Betul, the landlords were left with half actual assets or more. In Nimar the assessment exceeded half-assets because of the large number of plot proprietors who paid revenue not rent. In Betul a considerable excess was due to rents not having risen to the extent anticipated by the Settlement Officer. In three districts of the Nagpur country (Chhindwara, Wardha and Nagpur) the existing assessment was reduced, and in a fourth district (Chanda) it was left practically untouched. The percentage of the revenue to the assets remained high, but it was not understood that the orders of Government contemplated the reduction of assessments which were found to be paid without difficulty. A large revenue enhancement was imposed on the Chhattisgarh districts of Raipur and Bilaspur. The existing assessment was extraordinarily light, and the revised demand was not more than 5 annas per each cultivated acre. A rapid rise in the proprietor's rental very soon raised their profits to much more than the equivalent of the Government revenue. The general result of this examination is to show that where the revenue was heavy, it was reduced; that where it was enhanced it was fixed at a figure which, taking into consideration increases of rents in the near future, was not inconsistent with the standard prescribed. That the Settlements were light and that the Provinces prospered under them are matters of notoriety.

6. I come now to the Settlements of the past 12 years. In two statements appended some figures are given showing, for ten districts, the Settlement Reports of which have been prepared, the financial effect of re-settlement on tenants, and on landlords, respectively. Statement A is concerned with tenants, and the first point I would note is the lightness of the revised rental as shown by its incidence on the cultivated area (column 3). In Sambalpur this incidence is less than 6 annas per acre. In four other districts it is below one rupee. I next invite attention to the figures of column 5 showing the percentage by which rents were enhanced by the Settlement Officer. In only the Sambaldur District was the enhancement large, and the Sambalpur ryots hold on ryotwari terms under Government and had suffered no enhancement during the currency of the preceding Settlement, although they had extended their holdings so largely that the incidence per acre of the revised assessment was no higher that that of the previous assessment. In no other district did the Settlement Officer's rental enhancements exceed one anna in the rupee. In Jubbulpore and Narsinghpur they were quite inconsiderable.

7. The figures in column 4 give the persentage rise in rent-rate from the time of the previous Settlement, and include the enhancements made by landlords during the currency of Settlement as well as those made by the Settlement Officer. The rise is largest in Wardha and Bilaspur, but in both districts the rental of the previous Settlement was found to have been much understated. The enhancements in rent-rate have, no doubt, been considerable, but they are due in the main to pressure gradually applied by the landlords and not to the action of Government. Nor, when it is considered that since the days of the previous Settlements, the country has been opened out by railways and the value of produce almost doubled, can increases of 30 or even 40 per cent. in very low rent-rates be held to impose an unreasonable demand on the cultivators. In some tracts where the rise in rent-rate had been unusually large, an endeavour was made to reduce very high rents by consent of the landlords, and substantial reductions were made in this way in Jubbulpore, Narsinghpur and Hoshangabad. We might have gone further in this direction with advantage. But we had at the time no legal powers of interference, and proprietors would not very willingly consent to a reduction of their rent-rolls. It will of course be understood that the rental enhancements effected by the Settlement Officer in districts which showed a substantial rise in rent-rate at the time of his enquiries, only touched the privileged classes of ryots whose payments had been stereotyped by law.

8. Mr. Dutt adopts a sixth of the produce of land as a measure of a fair rental for it. It is presumed that he does not mean this standard for application in particular cases. Much land is let in these and other Provinces at half produce, and it is obvious that the share of the produce which land can pay depends largely on the cost of cultivation and that, for instance, sugarcane cannot render nearly as large a proportion as wheat. A fraction of the produce may be taken as a guide to what land can pay on the average, though I am unaware of any substantial reason for the adoption of a sixth. Average gross produce is of course extremely difficult to ascertain and deductions based on its amount have little practical value. But it is quite certain that in the majority of our districts, the rental is far below a sixth of the produce, and that the adoption of Mr. Dutt's rule would warrant a very large further enhancement. For eight of the ten districts used as illustrations an estimates of the amount and value of the gross produce were framed at Settlement. They are compared with the rental in columns 10 and 11 of the statement. In four districts the rental is less than 10 per cent. of the produce: in one it is 10 per cent. and in the three others it is respectively 14, 15 and 16 per cent. Rents had in these three districts been largely enhanced during currency of Settlement. It may be objected that the Settlement Officer's calculations cannot be relied upon. But the Settlement Officer in making his estimates had no particular thesis to justify, and if he is not capable of estimating the produce, I do not know whom else we are to turn to.

9. Passing now to the effect of the re-settlements on landlords' interests, it must be noted that the Settlement Officers in fixing the share of the proprietor's income to be taken as revenue acted not under the indefinite guidance of the old "half assets" rule, but under the orders specially issued for them by the Government of India laying down that in view of the narrower meaning now attached to the term "assets," a higher proportion than 50 per cent. might be taken, but no higher proportion (in enhancing) than 60 per cent. The "assets" thus to be shared between Government and the landlords did not include the payments of plot proprietors on which the landlords were to receive a commission only. Column 6 of Statement B shows the effect given to these orders in each of* nine districts, and taken with column 5 compares the percentage of revenue to *actual present assets* at the new Settlements and at those preceding them. The percentage exceeds 60 in Nagpur and approximates to it in Wardha, because it is calculated on assets which include the payments of plot proprietors. In both districts the share of Government has been largely reduced. In no other district does the share exceed 55 per cent. The share was raised in Jubbulpore and Narsinghpur, but in one of these districts is under 50 per cent. and in the other only just above it.

* I have omitted Sambalpur as this district is not settled with proprietors.

10. The percentage enhancements shown in column 2 are in some cases undoubtedly high. But so are the percentage increases in cultivation, and it is obvious that the greater are the profits made by landlords during the currency of a Settlement, the greater must be their losses when the Settlement is revised. The rent enhancements effected by the Settlement Officer put money into their pockets, and the real measure of enhancement is to be found by deducting the amount of these enhancements from the increase in revenue assessment. The results of this calculation are shown in column 13. From this point of view the pressure of the new assessment is much less than it would appear at first sight. And it must be remembered that the larger is the increase in the demands of Government the more profitable is the Settlement to the landlords compared with that which preceded it.

11. Writing from experience I believe that had the introduction of the new assessments been accompanied and followed by seasons of even moderate productiveness, we should have heard very little of their heaviness. It has unfortunately happened that the imposition of an enhanced revenue demand in many districts synchronized with the commencement of a chain of disasters. Seven lean years, two of which were years of famine, have inflicted tremendous losses on the agricultural classes, and the wonder is not that the Settlements excite complaint, but that they have not broken down altogether.

12. Mr. Dutt in his paragraph 11 writes of "another 12½ per cent. which has been added as rates." This is incorrect. Cesses were levied under the old Settlement. The increases in them have been (1) the 2 per cent. imposed by the Additional Rates Act, (2) the raising of the road-cess from 2 to 3 per cent., and (3) the imposition of a patwari cess at rates varying from 4½ to 6 per cent. The latter cess was not new. Over the greater part of the Provinces the proprietors have all along maintained patwaris, but paid them direct instead of through the Government Treasury. In the Jubbulpore District, for instance, patwari cess was payable under the old Settlement at 3 per cent. on the rental which is a higher rate than that now charged. But no doubt the maintenance of the Land Record Staff costs landlords more than it did, and we may fairly assume that the patwari rate is generally 2 or 3 per cent. on the revenue higher than its equivalents under the former Settlements.

13. I will add in regard to Mr. Dutt's paragraph 10 that I personally took a part in announcing the revised rents in a number of districts, and in no district but Sambalpur did the people manifest any dissatisfaction nor was any dissatisfaction to be expected. The enhancements imposed by the Settlement Officer were light, and in some cases the tenants had a reason for gratitude in reductions effected.

STATEMENT A.—Statistics indicating the Pressure on Tenants of the new Settlements in the Central Provinces.

District.	Tenants' rent-rate per acre at old Settlement.	Tenants' enhanced rent-rate per acre at new Settlement.	Enhancement per cent. in rate.	Enhancement per cent. effected in tenants' payment by Settlement Officer.	Rental valuation adopted.				Gross produce if calculated by Settlement Officer.	Percentage of Column 9 on Column 10.	Remarks.
					Malik-makbuzas' payments.	Tenants' rents.	Sir khudkasht and privileged holdings.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12
	R a. p.	*R a. p.*			R	R	R	R	R		
Damoh . . .	0 13 10	1 1 10	29	11	22,098	6,05,559	1,73,901	8,01,558	54,26,484	14	
Jubbulpore . . .	1 1 4	1 3 8	13	4	56,937	13,59,828	5,11,005	19,27,770	1,26,14,985	15	
For open country only .	2 1 0	2 12 8	35	...	...	...	...	...	...	...	
Seoni	0 9 8	0 10 10	12	9	4,507	4,22,586	1,75,474	6,02,567	82,41,394	7	
Narsinghpur . . .	1 5 1	1 11 7	31	6	21,758	9,62,620	2,93,108	12,77,486	80,61,942	16	
Chhindwara . . .	0 9 11	0 9 9	...	12	3,462	4,07,585	1,17,860	5,28,907	1,00,61,740	5	
Wardha . . .	0 10 7	0 15 0	42	14	51,076	8,18,172	2,13,813	10,83,061	1,47,16,115	7	
Nagpur . . .	0 12 10	1 0 3	26	16	1,36,481	12,24,054	3,15,677	16,76,212	(c)1,88,06,823	9	(a) For regularly settled area only.
Raipur	(a) 0 8 11	(a) 0 10 6	18	12	(b)4,619	(b) 11,77,152	(b) 3,27,659	(b) 15,09,430	...	10	(b) For district as whole.
Bilaspur . . .	0 7 3	0 9 0	34	11	15,819	6,05,321	1,71,774	8,52,414	...	...	(c) Excluding bye products.

STATEMENT B.—*Statistics indicating the Pressure on Malguzars of the new Settlements in the Central Provinces.*

District.	Increase per cent.		Percentage increase in rate of revenue per cultivated acre.	Fraction of assessment.		Malguzar's actual profit and loss by re-settlement.				Remarks.
	In Government revenue.	In cultivated area.		Old.	New.	Gained by rent enhancement.	Lost by revenue enhancement.	Net loss.	Percentage of loss on former revenue.	
1	2	3	4	5	6	7	8	9	10	11
						R	R	R		
Damoh	58	31	22	54	54	81,506	1,63,243	81,737	29	
Jubbulpore	65	44	15	50	51	85,616	3,92,789	3,07,173	50	
Seoni	79	50	21	48	47	40,308	1,29,628	89,320	54	
Narsinghpur	49	17	27	49	50	57,301	2,12,324	1,55,023	36	
Chhindwara	37	60	[—14]	66	55	44,207	79,728	35,521	16	
Wardha	25	18	6	70	59	1,10,713	1,32,283	21,570	4	
Nagpur	18	13	4	78	61	1,86,884	1,62,251	24,633	2	
Raipur	70	42	18	54	54	82,625	2,15,777	1,33,152	43	Regularly settled area only.
Bilaspur	80	40	34	56	54	70,698	2,22,941	1,52,243	60	

No. 50—147, dated Nagpur, the 8th January 1901.

From—L. S. CAREY, ESQ., I.C.S., Commissioner of Settlements and Agriculture, Central Provinces,

To—The Chief Secretary to the Chief Commissioner, Revenue Department, Central Provinces.

I HAVE the honour to acknowledge the receipt of your endorsement No. 4321, dated the 27th October 1900, forwarding for opinion a letter from Mr. R. C. Dutt, late of the Indian Civil Service, to His Excellency the Viceroy, on the subject of land settlements in the Central Provinces, and in reply to state as follows.

2. Mr. Dutt, at the outset, impugns the 30 years' settlement of these provinces, alleging that the intensions of Lord Canning's Government were not carried into effect, with the result that rents were fixed too high and too large a percentage of assets was taken as revenue from the malguzars. And he goes so far as to lay down that the rent fixed in those settlements was one-third of the gross produce. He next proceeds to complain that the mistakes of the past have been repeated in aggravated form at the recent revision, the rental appoximating to six annas in the rupee of the gross produce and the revenue absorbing nearly 100 per cent. of the real assets of the malguzars.

3. It will, I think, be profitable to glance momentarily at the previous revenue history of the—

(I) Saugor-Nerbudda Territory,
(II) Nagpur country,
(III) The Chhattisgarh districts of Raipur and Bilaspur,

from the time that the British Government first became connected with these territories. This history is ably summarised in Mr. Fuller's note of 1886 on Land Revenue Settlements of the Central Provinces, from which I cull the following information: first as to the Saugor-Nerbudda Territory which was ceded by Apaji Bhonsla in 1818, a tract which had been harassed by constant war and ground down by exceedingly heavy taxation. A system of short leases ruled, and villages were given to the highest bidders. The patels had to content themselves with one-tenth of the whole profits, and the majority had to make way for a race of speculating farmers who agreed to any conditions the revenue authorities might make in the hopes of securing a footing in the village for better times to come. At the outset short-term settlements were made under British rule, and an abortive attempt was made to maintain and even improve upon the revenue handed over to us by the Bhonsla Government. The policy is characterized as one of those tremendous mistakes the effects of which many years of subsequent moderation and justice have hardly been able to wipe away. After about 10 or 15 years during which two-thirds of the English correspondence of those times related solely to revenue reductions, the necessity of substantial abatements in the land revenue demand was fully recognized. Then came a 20 years' settlement in 1836-37 which, allowing for dislocation caused by the Mutiny, brings us up to the time when preparations were made for the revision that resulted in the 30 years' settlement. The following figures are instructive:—

District.	Annual demand after cession.	Annual demand 20 years after cession.	Annual demand 20 years after cession.	Demand of 20 years' settlement made in 1836-37.
2	3	3	4	5
	Rs.	Rs.	Rs.	Rs.
Saugor	5,88,100	6,27,900	6,09,600	6,27,900
Damoh	3,53,500	3,24,400	2,43,300	3,05,100
Jubbulpore	4,48,200	6,41,000	6,05,000	4,75,700
Mandla	65,900	46,300	34,100	36,200
Seoni	1,76,000	1,74,100	1,67,900	1,24,500
Narsinghpur	6,67,700	5,27,700	4,00,000	3,47,000
Hoshangabad (excluding Harda)	2,56,700	2,70,000	1,88,000	1,68,600
Betul	2,86,600	2,03,500	1,61,200	1,40,000
TOTAL	28,42,700	28,14,900	24,09,100	22,25,000

They indicate the steady reduction and adjustment of the demand to the paying capacity of the people, and it is noticeable that the tract comprising these districts or portions of districts paid only 23½ lakhs in 1886, as the demand of the 30 years' settlement. This represents a fall of five lakhs below the revenue realized at the time of cession.

4. The history of the Nagpur country is somewhat different. Sovereignty was only acquired in 1854, but owing to the minority of the Raja the districts were under British management between 1818 and 1830. During this period of 12 years changes of far-reaching importance were made. The native rule during the period of 1830 to 1854 was very lax and the land revenue demand declined. On the escheat in 1854 a further con-

siderable reduction took place when summary settlements were concluded. The latter were ultimately abandoned in favour of a 30 years' settlement coupled with the grant of proprietary rights under the orders of the Government of India issued in June 1860. The following figures show the decline in the demand between 1830—1854:—

Districts.	Payable in 1830.	Payable in 1854.	After the summary settlement effected in 1854.	Prior to 30 years' settlement.	Rendered payable in 30 years' settlement.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Wardha and Nagpur	16,64,000	15,70,000	13,87,000	...	...
Chanda	4,85,000	3,26,200	2,65,200	...	...
Bhandara	3,81,000	3,45,500	3,05,500	...	...
TOTAL .	25,30,000	22,41,700	19,57,700	19,81,283	19,72,084

The net demand on these districts, as fixed in the 30 years' settlement, is then about six lakhs less than the taxation of 1830, *i. e.*, some 30 years previously. The British occupation brought them some pecuniary relief to the patels apart from the greater fixity of tenure which culminated in the conferment of proprietary right.

5. The Raipur and Bilaspur districts of Chhattisgarh were ruled by the Hai Hai Bansis, a Hindu dynasty, for 1,000 years and the lowness of the revenue demand is attributed, partly to the readiness of those Chiefs to accept services in lieu of a portion of their revenue, partly to the comparative immunity of Chhattisgarh from foreign invasions and imposts. But from 1741 to 1818 this tract was under Mahratta rule, and during the latter years of that period it is stated to have presented "an uniform scene of plunder and oppression uninfluenced by any consideration but that of collecting by whatever means the largest amount possible." For all that the revenue did not run up very high. Possibly the agents who were far away and out of control of their Bhonsla masters pillaged the villages for themselves and not for the reigning dynasty, and the revenue accounts were shaped accordingly. Moreover, the revenue of the tract was apparently more elastic than in the northern and southern districts of the Central Provinces, and there was abundance of land awaiting cultivation at the hands of new tenants. The revenue demand did not then recede as was the case in the other tracts alluded to in the previous paragraphs, but as shown below advanced slowly though steadily in spite of scarcities in 1835 and 1844 which ruined a large number of villages:—

Year.	Demand.	
	Rs.	
1818	3,63,200	
1830	3,85,800	after 12 years of British management.
1854	4,00,000	after 24 years of Mahratta rule.
1862	4,61,000	after the escheat in 1854.

6. So much for the previous revenue history of the principal tracts comprising the Provinces. In 1860 Lord Canning's Government issued its letter No. 2279, dated the 28th June, to the Commissioner of the Nagpur Division, which sanctioned the grant of proprietary right in the soil,—whereby at a stroke of the pen the patels who had hitherto held as *mere* lessees and had enjoyed no rights of proprietorship acquired a fee simple in their estates, subject only to the payment of revenue to the Government. In the same letter it was laid down that the *true gross rental* of each estate having been ascertained by careful enquiry, the Governor-General in Council would be disposed to allow the malguzars in all cases at least 40 per cent. for expenses of management and proprietary profits and to extend the limit in special cases even to 50 per cent. These orders related merely to the districts of the Nagpur and Chhattisgarh Divisions (less Sambalpur).

7. The corresponding orders for the Saugor-Nerbudda territories are to be found in the proclamation of the North-Western Provinces Government, dated the 24th June 1854. In paragraph 2 thereof the intention to confer proprietary right is stated, and in paragraph 10 will be found the origin of our malik-makbuzas or plot-holders, who in certain contingencies were to be recorded proprietors and to pay their *jama* direct to Government, or through a party engaging for the whole mahal in which the land is situate. Thirdly, it is laid down in paragraph 6 that the Settlement Officer will fix what he believes to be a fair *jama* with reference to the cultivated and culturable land. I would invite particular attention to the word *culturable*, for it has a very important connection with the interpretation to be placed on the term "assessable assets." Shortly after proprietary right had been granted apprehensions began to be felt that we had gone too far in the interests of the landlords and that something should be done to protect the ryots. The pendulum began to swing in the opposite direction and in 1865 orders issued for the recognition of the absolute-occupancy tenants. Thus commenced the limitation of proprietary right which was originally intended to be well nigh unconditional and the practical

Page 19 of the old Settlement Code.

admission of the privileged ryots to a share in the proprietorship of villages in so fa s their rents fell short of the true market rate.

8. I would now invite a perusal of paragraphs 25 and 28 of Mr. Fuller's note which contain a disquisition as to what was really understood by the Settlement Officers of those days by assets. Our system of settlement was derived from the North-Western Provinces and appears to have been based on the Saharanpur rules which are embodied in the old Settlement Code of the Central Provinces which bears date 1863. No. XXXVI of these instructions runs: "The assets of an estate can seldom be minutely ascertained but more certain information as to the average net assets can be obtained now than was formerly the case. This may lead to over-assessment for there is little doubt that two-thirds, or 66 per cent., is a larger proportion of the real average assets than can ordinarily be paid by proprietors or communities *in a long course of years*. For this reason the Government have determined so far to modify the rule laid down in paragraph 52 of the "directions to Settlement Officers as to limit the demand of the State to 50 per cent. or one-half of the average net assets." Here we have the half assets rule. Mr. Fuller in paragraph 28 of his note draws a distinction between *existing* assets and *real* assets, the latter representing what the malguzars ought to receive in the way of rent if the tenants paid up to the full letting value of their land. A re-adjustment of rents on announcement of the settlement was contemplated. Government was to afford facilities for the same, but the rental enhancements were to be settled by the malguzars and ryots amongst themselves. The rents so fixed were recorded by the Settlement Officer. On the other hand an authoritative enhancement of rents by the Settlement Department was not permitted. From Statement A appended it will be gathered that in many districts very little in the way of rent enhancement resulted from this procedure. Mr. Fuller explains this to be due to these operations being left to subordinates at the close of the settlement when the Settlement Officer had usually left the district, also to the fact that as in many districts revision resulted in a loss of revenue, no great reasons existed for assisting the malguzars to increase their rental. The advocates of the malguzars had their day when proprietary right was awarded. Now was the time for the ryots' friends to assert their rights.

9. In paragraph 7 above I have invited special attention to the use of the word "*culturable*" in the instruction to Settlement Officer to fix a fair *jama* not only with reference to cultivated but also culturable lands. Here again we have a further clue to the procedure of the past, and I have not infrequently during the course of my long connection with the Department consulted old Settlement officials, such as Rao Bahadur Bhargao Rao, as to what was meant by the Settlement Officers of the past by the term "*prospective*" assets. I have gathered that what the Settlement Officer aimed at was to fix a revenue that would approximate to half assets midway through the Settlement. Assets might increase directly after announcement of the revised revenue by the adjustment of rents in the manner above described. With a rise of prices there would be likewise appreciation of the produce of the home-farm. The rent-roll would also increase as new land was brought under the plough. In villages then where there was a large area of culturable land and owing to the pressure of population in the vicinity, the probability existed of much new land being brought under the plough in the approximate future, a higher percentage of assets could be taken than where no such scope existed. Similarly where rents appeared low to the Settlement Officer, and he expected a considerable accession of income to the malguzars on the adjustment of rents which followed revenue announcement, he would take a higher fraction. There is another reason which accounts for high percentages of revenue in certain tracts, and that is the concealment of the rental by the malguzars. This was especially the case in Wardha, where according to paragraph 48 of Rai Bahadur Parshotam Das' Settlement Report of 1895, the tenants-at-will held 43 per cent. of the occupied and 55 per cent. of the total rent-paying area at the old settlement, and there was good reason for supposing that their payments to the malguzars had been greatly understated in the *lagwans*. Mr. Chisholm also alludes to a widespread conspiracy to conceal rents in the Bilaspur District. The scope for discretion in fixing the fraction was therefore very large,—much larger indeed than our present system, under which the assessments are based on the actually realizable assets of the day, permits of.

10. I reproduce below paragraph 10 of a note recorded on 30th June 1883 by Mr. Chisholm, who had years before settled the Bilaspur District:—

"After all the fairest system of assessment both for the Government and the people is an assessment based strictly on 'ascertained assets', and much of the discontent and dissatisfaction on occasions of re-settlement arise from the assessments being based not on ascertained assets, *but on the rental value of the estates calculated* on assumed rent-rates. These assumed rent-rates are the outcome of elaborate enquiries into the value of different soils, and they are supposed to represent with fair accuracy the rental value of individual estates. But when applied to estates the rents realized in which are on an altogether different valuation of soils, they cease to represent facts as to rent on which alone an assessment should be based, and represent only a *theory of rental value* prepared from the best available data."

I would also in this connection invite a perusal of paragraph 334 of Mr. Craddock's report of 1899 on the revision of the Nagpur Settlement.

11. It will be gathered from the previous paragraphs how it came about that high percentages of the malguzari assets (as recorded by the Settlement Officer at last settlement) were taken as revenue. A further very important consideration is that over a

large tract of country the revision resulting in the 30 years' settlement amounted to a re-distribution rather than an enhancement of the revenue payable, while in four districts there was an actual reduction of the demand. The statistics tabulated in Statement A throw light on this point. The operations in Wardha, Chanda and Nagpur represented a mere re-distribution of the existing demand with some reduction in the latter district. In Saugor, Damoh and Chhindwara the demand was reduced appreciably. In the other districts enhancements were obtained, but the total revised demand of the Provinces amounted to something under 60 lakhs of rupees with an incidence of only 8 annas per cropped acre.

12. Where the percentage of the revenue on total assets after revision of settlement is high, this is generally due, as in Nagpur, Wardha and Chanda, to the reluctance of the Settlement Officer to reduce a land revenue demand which had been paid over a long series of years with ease. At the close of paragraph 4 of letter No. 1994-2552, dated the 5th October 1900, from the Government of India in the Revenue and Agriculture Department, to the Honourable the Chief Commissioner, on the subject of the revision of the Nagpur Settlement, it is stated that "to have reduced the revenue demand in such circumstances with the object of increasing the gains of persons already benefited beyond their legal deserts would have been a wanton sacrifice of public revenue." Apart from this it is manifest that the Settlement Officers considered the rent-rates paid by the ryots very low and expected a substantial accession of income on the adjustment of rents, which, however, rarely accrued. The position of the tenants had become so strong in the Nagpur country under British rule that they actually shared in the profits that were supposed to appertain to the proprietary status. Again, in view of the remarks of Mr. Chisholm quoted above, it is not unreasonable to suppose that Settlement Officers shrunk from following to their logical conclusion their so-called theories of rental value. The same remarks apply to the case of Chhindwara, where, however, the revenue was substantially reduced.

The high percentage in Nimar is due entirely to the very large number of malik-makbuzas in that district on whose payments the malguzar was only entitled to *haku* tahsil at rates varying between 10 to 20 per cent., *vide* paragraph 10 of the Proclamation of the North-Western Provinces Government, dated 24th June 1854. The actual fraction of true malguzari assets taken in this district was only 32 per cent.

In Bhandara the high fraction shown in column 5 of Statement A is due to the fact that the *siwai* income which is of considerable importance in this district is not included in the assets. Were this source of income taken account of, as it should be, the percentage would probably fall to 55 per cent.

In Betul rents were very low and the Settlement Officer expected considerable increase; but as a matter of fact the adjustment of rents only raised them 5 per cent., "the cultivators for the past 25 years having been used to exceedingly light rents which they had come to consider as stereotyped."

13. As I read the correspondence and interpret the Saharanpur rules, the intention of Lord Canning's Government was that the malguzars should on an average during the currency of the settlement of long duration that was then being introduced get at least 40 per cent. to 50 per cent. of the gross rental. On the system of assessment on prospective assets they might at the outset get less than this share, in the middle of the term their profits were supposed to approximate to this fraction of the whole, and in the last half of the term they stood to make good for the deficiency that accrued to them during the first few years that the revised settlement was in force. In districts such as Saugor, Jubbulpore, Seoni, Narsinghpur, Hoshangabad and Raipur their share was practically half assets at the start of the settlement. In other districts, such as Damoh, Mandla and Bilaspur, the accrual of unearned increments rapidly raised their proportion to 50 per cent. or over.

In Nimar, as previously stated, they were left more than they were really entitled to at the commencement of the settlement period.

In Nagpur, at the time of the recent revision it was found that the malguzars were enjoying 42 per cent. of total assets, and excluding malik-makbuzas 44 per cent. of true malguzari assets. Similar figures follow for other districts:—

	Percentage of total assets.	Percentage of true malguzari assets.
Chhindwara	57	57
Wardha	47	48
Bilaspur	69	69
Raipur	63	63

I am not at present in a position to give statistics for Betul, Bhandara and Chanda, but the malguzari profits have expanded there in like fashion.

14. My conclusion then is that paragraphs 2 and 3 of Mr. Dutt's letter are based on a misconception of the term *assets* as understood by Government in those days, and I can detect no deviation by the Settlement Officers from the orders of the Supreme Government.

15. I have already shown that Mr. Dutt is inaccurate when he states that the Settlement Officers *fixed* the rents of the ryots. This was done by agreement between the malguzars and tenants doubtless under the stimulus of a revised revenue demand. Still

the authoritative fixation of rents was not permitted by the orders then in force. The allegation that the rental demand on the tenants absorbed one-third of their gross produce is manifestly absurd. In those days the total rental value did not exceed one crore of rupees. Thus the gross produce, according to Mr. Dutt, must have been three crores or 30 millions of rupees. The population of the surveyed tract to which our figures relate was 7½ millions in 1866. Thus Mr. Dutt's scale would allow exactly 4 rupees a head for each person to live on during the year. But during the five years 1863 to 1867-68 the average value of our imports was 186 lakhs of rupees, while the total demands of the State in the form of land revenue, cesses, excise, stamps, etc., aggregated 73 lakhs. It is not clear how the people of so relatively unproductive a Province could afford to spend more than half of their gross income on comparative luxuries, nor is it manifest how even in the good old days a population of 7½ million souls could exist on 41 lakhs of rupees at exactly nine annas per head per annum. And in the above calculation no allowance has been made for seed-grain, which has to be provided out of the gross produce at a cost not far short of one crore of rupees.

16. The incidence of the rental on the gross produce has been calculated from time to time by many Settlement and Revenue Officers who can lay claim to a local experience which Mr. Dutt does not possess.

In reporting on his settlement of Bilaspur in 1868, Mr. Chisholm states that the rental absorbed 10 per cent. of the gross produce. In Hoshangabad, where much better prices were realizable by tenants for their produce, Sir Charles Elliot estimated that the revised revenue was about 1/26th of the gross produce of the day. The rental then absorbed* 1/12th of the gross produce. I have no doubt I could multiply evidence on this head by reference to other settlement reports, but the summarised conclusions of these two distinguished Revenue Officers suffice.

Rental to revenue in proportion of R1-4-5 to Ro-9-6.

17. Mr. Dutt would have us believe that the rents fixed at the old settlement were fixed at a pitch unexampled elsewhere in India. Such certainly would have been the case had the rent absorbed one-third of the gross produce. Indeed it may be safely asserted that the proportion of inferior soil in cultivation in the Central Provinces is so large and its outturn so relatively inconsiderable that a rental fixed at 1/6th of the gross Provincial outturn would be unrealizable. It is only in the richest portions of our most fertile and highly cultivated districts that such a proportion of the gross produce could be paid from year to year, the reason being that the balance left to the ryot out of a small outturn would not suffice for the support of himself and his family. This was recognized by the able Settlement Officers who came from the North-Western Provinces to effect the settlements which Mr. Dutt deems fit to impugn after the lapse of 35 years. I quote from Mr. Charles Grant's report on the Narsinghpur Settlement, paragraph 146:—

> It may be as well to add a few words on the lowness of the absolute rate of assessment. Why should the sandy plains of the Ganges and Jumna Doab pay their two, three and four rupees per cultivated acre, while one of the richest valleys in India contributes at most one rupee per acre to the Imperial Treasury? The question is one of the highest importance and it may well be imagined that it has not failed to command the closest attention and the most earnest care from those entrusted with the charge of the State interests. In my own case, a previous employment in the Settlements of the North-West has perhaps served to put the contrast in an even stronger light than usual, but it may be shown, I think, that the difference is essential and therefore that the contrast is inevitable."

Mr. Grant then goes on to explain the lightness of the rent rate as due partly to the operation of an obstructive revenue law and to the absence of demand for produce, but principally owing to the meagreness of the produce itself. He states that the average wheat produce of the Nerbudda valley is 6 maunds per acre where the Doab produces at least 18.

It is clear then that in spite of the criticisms of Mr. Dutt who, as far as I can ascertain, has never visited these Provinces, infinite care was taken by the Settlement Officers of the past to make their assessments fair and suitable to the conditions of the districts with the welfare of which they were charged. I have shown above how substantially the revenue demand of various tracts in the provinces was reduced since they came under British management, and the assessments made after 1860 were not by any means universally directed towards securing an enhancement of revenue. Gauged by statistical considerations the various settlements passed the tests imposed by the Supreme Government and were confirmed, but the best criterion of their reasonable and equitable character is undoubtedly the manner in which they have since worked. The progress made by the Provinces during their currency is succinctly stated in Mr. Fuller's Review of the progress of the Central Provinces during the past 30 years, which was written in 1892. Moreover, a scrutiny of the annual reports on Land Revenue Administration during the eighties indicates how easily and with what a small amount of coercive processes the revenue was collected from year to year.

Mr. Fuller's report indicates a wonderful degree of progress and a steady rise in the standard of comfort which was maintained for some 30 years during which, with one exception, seasons were fairly favourable. The only really unsatisfactory feature is the extent to which the malguzars of aboriginal castes became indebted and lost their villages to members of the money-lending classes. Reckless extravagance has in the main led to this unfortunate result and enquiries made in the course of settlement operations have shown that the very rapid increase of profits during the 30 years' settlement, which was

largely due to the improvement of communications effected by the opening of the railway, dazzled the proprietary body, and led them to launch out into wild expenditure. This was recently very clearly brought out in the Betul District, where the increased demand for and rise in the price of myrabolam (harra) placed undreamt of wealth in the hands of a class which was not sufficiently educated to appreciate the gift of proprietary right.

18. I pass on now to more recent history and deal with that portion of Mr. Dutt's letter which relates to settlements effected on the present round of assessments, *i.e.*, since 1890. The final settlement reports of all districts are not as yet available, but there are some representative of all portions of the Provinces.

Our assessments are now based on real existing assets, and there is now-a-days nothing of a prospective character about them. This in itself is a distinct gain to the malguzars who will now appropriate the whole of the *ad interim* profits accruing from increase of cultivation and the rise in the value of home-farm and *siwai* produce during the currency of the settlement. I contrast below the percentages taken on revision with the corresponding figures of last settlement. I also add figures contrasting the incidence per acre in cultivation of the old and revised revenue :—

District.	Percentage of old revenue on assets of last Settlement.	Percentage of revised revenue on the revised assets.	Per cent. increase in cultivation since last Settlement.	Incidence per acre in cultivvtion.	
				Old Settlement.	New Settlement.
				R a. p.	R a. p.
Damoh . . .	54	54	+31	0 9 6	0 11 7
Jubbulpore . . .	50	51	+44	0 10 4	0 11 11
Seoni	48	47	+50	0 4 6	0 5 9
Narsinghpur . . .	49	50	+17	0 12 0	0 15 3
Chhindwara . . .	66	55	+60	0 6 11	0 5 11
Wardha	79	59	+28	0 9 7	0 10 2
Nagpur	78	61	+13	0 12 2	0 12 8
Raipur	53	53	+33	0 4 10	0 5 8
Bilaspur	57	54	+40	0 4 1	0 5 6

In Nagpur and Wardha malik-makbuzas are of importance, and the proportion of true malguzari assets absorbed on revision is only 58·8 and 58·1 per cent. respectively. Thus in most districts on revision 50 per cent. to 55 per cent. of assets has been taken, and in no case has 60 per cent. of true malguzari assets been absorbed. In Seoni owing to the large increment of revenue obtainable and the relatively insecure character of cultivation in the Lakhnadon Tahsil, where part of the area cropped with millets is little better than sheet-rock, only 47 per cent. of assets has been demanded. In the districts* forming part of the old Nagpur country the percentage has been very appreciably reduced. This is a very substantial concession to malguzars and one that they could hardly have claimed as a right. The Chhindwara District has been treated with singular indulgence. As to individual villages, the rule has been throughout the Provinces to accept 60 per cent. as a maximum in fixing and enhancing jamas and 65 per cent. has only been taken in reducing assessments, *i.e.*, where the revenue was previously in excess of this figure, it has been lowered down to this limit in accordance with the orders of the Supreme Government.

* Nagpur, Chhindwara, Wardha.

19. I would now take the opportunity of correcting another of Mr. Dutt's somewhat numerous inaccuracies. He states that cesses are taken at 12½ per cent. of the assets. This is not the case. They are based on the kamil jama, and as 13½† per cent. is the highest rate at which they are taken in any district, 8 per cent. (13½ per cent. × 60 per cent. the maximum rate of assessment) is the highest rate at which they fall on the assets. The usual rate may be accepted as some figure between 6 and 7 per cent. of assets. In Seoni the incidence is 6 per cent. of the assets and in Nagpur 6½. Thus the percentage of malguzari assets absorbed by revenue and cesses ranges between 53 in Seoni and 66 in Nagpur. This disposes of Mr. Dutt's assertion that our assessments absorb 100 per cent. of malguzari assets. If he means to imply that in seasons of scarcity and famine rents are to a certain extent irrecoverable, this is not, I presume, a state of affairs peculiar to the Central Provinces, and the Government meet such cases by the grant of liberal suspensions which, should occasion demand, are ultimately converted into remissions. But what I presume we are now concerned with is the pressure of the revenue and rental demands on the people in periods of normal meteorological seasons.

† In the lightly assessed districts of Raipur and Bilaspur.

20. The prices of agricultural produce have been found in the course of recent settlement enquiries to have risen 150 per cent. in Jubbulpore and Wardha, 100 per cent. in Hoshangabad, from 75 to 100 per cent. in Nagpur and Saugor, and from 60 to 70 per cent. in Narsinghpur and Chhindwara. As to Chhattisgarh, prices had in 1888 more than doubled and have since that year risen still further. Having regard to the appreciation of the silver value of agricultural produce, the rise in the incidence of the revenue per acre

in cultivation is very moderate, even after full allowance is made for the relative inferiority of some of the land subjugated during the past 30 years. The incidences in Nagpur and Wardha are almost stationary, which is of course due to the reduction of the fraction of assessment. But for this, one would have expected a rise of incidence in districts where the increase of cultivation has not been so very large, for the mere maintenance of the rent-rate in tracts where much poor soil has been broken up is tantamount to an advance in the incidence of the payments. The fall in Chhindwara, a hilly district, is due to allowance being made for the fact that much of the newly broken soil is red gravel, very inferior to the rich pockets of black soil which formed the bulk of the cultivation in the old days. We owe this desirable result doubtless to the soil-unit system which Mr. Dutt includes in his denunciations. Acreage rates are singularly deceptive, and it is the boast of our new system that it enables us to differentiate in our valuation of the different grades of soil.

Against Narsinghpur we find the highest percentage rise of incidence, *viz.*, 27 per cent. Here cultivation has only increased 17 per cent. and the fraction of assessment at last Settlement was very moderate. The district used to pay a much heavier assessment in the old days when the Bhonsla troops were quartered in the Nerbudda valley. In 1816 the Marathas drew ₹6,67,000 from the Narsinghpur District, but their Military expenditure in that district amounted in that year to ₹6,37,000, so that the greater part of the revenue was spent in the district. Prior to the 30 years' settlement the revenue had fallen to ₹3,31,392. This was raised by Mr. Grant to ₹4,21,700, which has been paid with ease. Since that time Narsinghpur has been linked to Calcutta and Bombay and has now ample facilities for the disposal of its surplus produce. The gross revenue fixed on recent revision is ₹6,42,615, and in spite of a prolonged series of most untoward seasons the bulk of the revenue has been realized from year to year without an excessive number of coercive processes.

21. Taking the Provinces as a whole the cropped area has increased from 12½ to 16 millions of acres since 1867-68, *i.e.*, by 27 per cent., and during that period the revenue on the roll has advanced from 60 to 86 lakhs of rupees, or 43 per cent. A large proportion then of the increment is mere assessment of newly-broken lands and the increase of the revenue demand attributable to the enhanced value of agricultural produce is very small compared with the very great rise that has taken place in prices.

22. There remains the question of the effect of the recent revision on the tenants, who, Mr. Dutt asserts, are being ground down by a taxation which absorbs 5 or 6 annas in the rupee of the gross produce. The rental value of the malguzari area of the Provinces may be stated as follows :—

	₹
Cash rents	1,23,00,000
Payments by malik-makbuzas	5,85,000
Valuation of land held by revenue-free grantees	45,000
Value of home-farm at ₹0-12-2 the ryoti	33,00,000
TOTAL	1,62,30,000

Some three years ago, in a note on the crop statistics of the year 1896-97, I estimated the normal outturn of food-grains of the Central Provinces. The outturn of standard areas at standard rates worked out to 3,528,932 tons. I concluded then that 3,000,000 tons could safely be accepted. This, however, was deemed an under-estimate by the Local Administration.

A very moderate value rate would be ₹50 per ton, which corresponds to ₹1-12-0 per maund or 25 seers per rupee.

Valued at this rate the gross produce of food-grains would be ₹15,00,00,000. Ignoring all minor crops, such as hemp, castor, sugarcane, tobacco and miscellaneous garden crops, we have still to consider the value of the cotton, til and linseed crops.

23. The normal area devoted to til is 600,000 acres, and the normal produce per acre may be taken at 20℔, value ₹10 at 20℔ per rupee. Thus the value of a normal outturn is 60 lakhs of rupees. Last year, when owing to the drought the crop was returned as only two-thirds of normal, *i.e.*, 13⅓℔ per acre, the export from the Central Provinces (after duly excluding 10,000 tons produced in our Feudatory States) amounted to 137℔ for every acre in cultivation. A normal crop would at this rate exceed 205℔, and it is well known that there is considerable local consumption for which no margin is left by that year's estimate of outturn. The value of the exports in 1899-1900 reached 83¼ lakhs, but the area under the crop was abnormally large. In 1898-99 the value of til exports was 48½ lakhs, but the average does not exceed 35 lakhs.

24. The area under cotton has latterly increased to 1,000,000 acres, but 650,000 acres is our decennial average. Our standard outturn for cleaned cotton is 75℔ to the acre, the value of which at 5℔ to the rupee is ₹15. Thus the value of a normal cotton crop works out to ₹97,50,000. That our standard outturn is too low or that we very frequently under-estimate the character of this crop is proved by paragraph 23 of Mr. Craddock's report on the rail-borne traffic of the Central Provinces for the year ending 31st March 1900. It is there stated that for two years in succession the recorded exports have exceeded the total estimated yield of the crop. Our exports in—

1898-99 amounted to (*a*) 787,875 maunds, value ₹120 lakhs.
1899-1900 " (*b*) 592,351 " " 90 "

And in the latter year (*c*) 155,000 maunds were consumed by the local mills. Adding (*b*) and (*c*) we get 747,351 maunds, which valued at ₹15 per maund is worth ₹1,12,10,265. Here again there is no allowance for village consumption if this be accepted as the value of the *whole* crop. However the area under the crop in 1899 was somewhat above normal. It may then be accepted that the normal value of the crop does not fall short of one crore of rupees.

25. Linseed is a precarious crop and the area devoted to this oilseed varies greatly. Our decennial average just exceeds one million acres. Our standard outturn is 200 lb per acre worth ₹10 or ₹11. Thus the value of a normal crop on an average area would exceed one crore of rupees. The largest export in any one year was 2,726,766 maunds, valued at about 108 lakhs of rupees. But our average exports for the past 15 years amount to only half this figure, the value of which would be 54 lakhs of rupees.

The three crops, *viz.*, linseed, cotton and til, should then bring in annually 260 lakhs of rupees, but to be on the safe side I reduce this estimate to two crores of rupees. This may be added to the value of food-grains estimated at 15 crores of rupees. This result is 17 crores of rupees, of which the rental value stated above at 162 lakhs absorbs less than one-tenth.

The normal cropped area is 16 millions of acres and the gross outturn falls therefore at ₹10-10-0 per acre, whereas the present all-round incidence per acre of the rental throughout the Provinces is ₹0-12-2.

26. These estimates of crop outturn are admittedly difficult to frame, but we have now a long series of crop experiments to guide us and our area statistics are reliable. The standard outturns have been subjected to check in the light of results obtained on the Nagpur Experimental Farm. We have moreover ascertained at that institution the amount of seed of each variety of crop that falls to the acre and how the outturn contrasts with the amount sown. Cultivators generally estimate their crops at so many fold of the seed sown, and this has enabled us to apply a further test to our standard outturns.

It is not claimed for the estimates that they have an exact quantitative accuracy; but they assuredly rest on a sufficient basis of fact to be considered a fairly trustworthy index to the amount of the gross outturn. Apart from this, I would not wish it to be understood that during the last five or six years of recurring crop failures, scarcities and famines the yield of the Provinces has approximated to these figures. Indeed my estimate of the food production of 1896-97 fell below half the normal and the loss has been still greater during the famine of 1899-1900. It has to be recognized that we have been passing through quite abnormal times such as have never been known even by tradition to the oldest inhabitants of these Provinces. But for this the revised Settlements would have worked as smoothly as their predecessors. It may be added that the term of the settlements made after 1860 in the Chhattisgarh districts was 20 and not 30 years, and revision took place in 1886—1891. No difficulty was experienced in realizing the revised demand until the famine of 1896-97 brought many tenants to ruin. In 1893-94, only 10 attachments of moveable property were effected with no sales, in 1894-95 the number was 23 with one sale and in addition 21 defaulters were brought to District Head-quarters This represents the very minimum of coercion.

27. To return from this digression I would now quote from the reports of various Settlement Officers the proportion of the gross produce absorbed by the rental as calculated by them :—

District.	Gross produce.	Rental value.	Per cent. of 3 on 2.	
1	2	3	4	5
	₹	₹	₹	
Damoh	54,26,484	8,01,558	14	$\frac{1}{7}$th,
Seoni	82,41,394	6,02,567	7	$\frac{1}{14}$th.
Nagpur	1,88,06,823	16,76,212	9	$\frac{1}{11}$th.
Narsinghpur . . .	80,61,942	12,77,486	15·8	Somewhat less than $\frac{1}{6}$th.
Chhindwara	1,00,61,740	5,28,907	5	$\frac{1}{19}$th.
Wardha	1,47,16,115	10,83,061	7	$\frac{1}{14}$th.
Jubbulpore	1,26,14,985	19,27,770	15·2	Somewhat over $\frac{1}{7}$th.

The Settlement Officer, Raipur, does not give similar figures, but calculating in a different manner arrives at the conclusion that rent absorbs 8 to 10 per cent. of the gross produce (*vide* paragraph 31 of his report.)

In none of the districts shown above does the proportion of the gross produce absorbed by the rental attain to three annas in the rupee. In Jubbulpur and Narsingpur the percentage absorbed is relatively high, but as shown in paragraph 29 most of the

enhancement imposed on these districts has been effected by the malguzars. The Chhindwara Settlement is doubtless lenient, but I think the Settlement Officer has somewhat overvalued the produce, and it would probably be safer to substitute a percentage of 7 or 8 for 5 in column 4 above.

28. Mr Dutt's contention is that our revised present rental value absorbs 5 or 6 annas in the rupee of the gross produce, and he asserts that every tenant in India understands and recognizes three annas in the rupee out of the gross produce of his holding as a fair and equitable rent. The rental value of our malguzari area now stands at 162 lakhs, and on the assumption that the rental amounts to 6 annas in the rupee of the gross produce, the value of the latter would be only 432 lakhs. But the total revenue of the Provinces levied on the land, as cesses, excise, assessed taxes and stamps, amounts to 114 lakhs. Moreover, the average value of our imports of cotton goods, metals, salt and sugar approximates to 2 crores of rupees. This would have 118 lakhs for a population of nearly ten million souls to exist upon annually, *i. e.*, little over a rupee per head. In this calculation no allowance has been made for the absolutely essential seed-grain. The cost of the same probably exceeds a crore and a half for it costs 80 lakhs to sow our normal wheat area=4 million acres. Again, the average value of our exports of food-grains, oilseeds and cotton amounts to 365 lakhs of rupees. In normal years there is very little import of food-grains into the Central Provinces, the average of the eleven years 1883-84 to 1893-94 being the equivalent of 10 lakhs of rupees. In face of these figures it is not clear whence the people of these Provinces get their food supplies if the value of the gross products does not exceed 432 lakhs of rupees. Further, during the recent famine operations Government has expended 4¼ crores on affording bare subsistence to a portion of the population. The number on relief did not at any time greatly exceed 2¼ million souls, and if an average be struck for the year, it comes to 1½ millions.* Assuming that the prices that ruled during the famine were double the normal and making due allowance for the cost of establishments, plant, contractor's profits, etc., it may fairly be argued that the expenditure incurred by the State would not suffice for the bare maintenance of 4 millions in ordinary times for the period of one year, whereas if Mr. Dutt is to be believed the 10 millions inhabiting our surveyed areas exist from year to year on 432 lakh of rupees. These facts demonstrate, I think very clearly the absurdity of Mr. Dutt's allegation that the revised rental absorbs 6 annas of the gross produce. If we took even half of that proportion, *viz.*, 3 annas in the rupee, as rental that would only leave an all-round average of ₹5-8-0 † per head for each person to support himself on throughout the year. These figures then tend to bear out the conclusions stated above, that over the Provinces taken as a whole the rental value absorbs little if anything over $\frac{1}{10}$th of the gross produce. However much the malguzars of the Central Provinces may desire the reduction of the fraction of assessment, few would be found to advocate any radical interference with rents in the way of reduction. Such a step would arouse a storm of opposition. The malguzars know full well that the rents are not excessive and that they can be and are for the most part collected in normal times. I quote from a recent letter of Mr. G. M. Chitnavis, dated the 26th November 1900, to the *Pioneer*, who may be regarded as the spokesman of the proprietary body:—

* Exact figure 1,506,222.

† 864 lakhs less $\left\{\begin{matrix}114\\300\end{matrix}\right\}$ lakhs.
550

"In connection with this, I may remark that while deeply grateful to Mr. R. C. Dutt for his able and disinterested advocacy, I am not prepared to go with him when he says that our tenants' rents are above the standard he lays down, *viz.*, one-sixth of the produce. Even after revision they are lower than what that standard would allow."

29. The following statement shows the action of the rent-rates since last settlement:—

District.	Tenants' rent-rate recorded at last Settlement.	Rent-rate as enhanced by Settlement Officer on revision.	Enhancement per cent. in rent-rate.	Enhancement in tenants' payments effected by Settlement Officer.
1	2	3	4	5
	₹ a. p.	₹ a. p.		
Damoh	0 13 10	1 1 10	+29	+11
Jubbulpore	1 1 4	1 3 8	+13	+4
Seoni	0 9 8	0 10 10	+12	+9
Mandla	0 5 8	0 6 3	+10	+3
Narsinghpur	1 5 1	1 11 7	+31	+6
Chhindwara	0 9 11	0 9 9	—2	+12
Wardha	0 10 7	0 15 0	+42	+14
Nagpur	0 12 10	1 0 3	+26	+16
Raipur	0 8 11	0 10 6	+18	+12
Bilaspur	0 7 3	0 9 9	+34	+11
Sambalpur	0 5 10	0 5 7	—4	+42

There is nothing in these figures to bear out Mr. Dutt's assertion that harshne has been displayed by the Settlement Officers in revising the payments of tenants.

only one district, *viz.*, Sambalpur, has the action of the Settlement Officer resulted in a large enhancement, and here we find that the rate has actually declined 4 per cent. below the level of last Settlement. The reason for this is that the enhancements of ryoti payments in this district were all covered by an increase of cultivation on which nothing had been paid during the currency of the preceding settlement. In no other district has the Settlement Officer enhanced rents more than 16 per cent. The leniency with which the relatively poor plateau district of Seoni, Mandala and Chindwara have been treated is conspicuous. In the latter district the Settlement Officer found that the all-round rent-rate had fallen with the extension of cultivation to poor soils from Ro-9-11 to Ro-8-8 per acre. He raised it to Ro-9-9, which is below the level recorded in the 30 years' settlement. The bulk of the rent enhancement that has been effected in most districts is due to the action of the malguzars and not to that of the Government. But in no case does the rise in the rent-rate during the past 30 years appear excessive when compared with the great advance in prices during the same period.

30. To appreciate exactly the action that has been taken by the Settlement Officer, it would be necessary to analyse the incidences of the various classes of tenants from group to group in the eighteen districts of the Provinces. This would be a very lengthy undertaking and it suffices to state that the bulk of the enhancement imposed on revision has fallen on the privileged classes of tenants belonging to the malik-makbuza, absolute-occupancy and occupancy classes. Their payments have been levelled up towards the pitch paid by tenants-at-will in the same village or in neighbouring villages of similar characteristics. The payments of ordinary tenants have, speaking generally, been little enhanced except in the Nagpur country, where they had become stereotyped by custom. On the other hand, in a few tracts where rack-renting had been practised substantial relief has been accorded to this class. In the Jubbulpore District ₹37,698 were struck off the rental of 6,433 holdings and at the same time arrears aggregating ₹18,479 were remitted. In Seoni the rents of 734 holdings were reduced by ₹3,155. In Narsinghpur the Settlement Officer lowered ordinary rents by ₹43,261 and in the Harda Tahsil of Hoshangabad this beneficent action extended to the reduction of rents by ₹30,694, while arrears amounting to ₹92,082 were remitted.

31. It is stated in Mr. Dutt's communication that there was alarm and consternation in the country when the new enhanced rents were proclaimed. This statement is not in accordance with the facts of the case. As a general rule the ryots accepted their revised payments readily enough and cheerfully acquiesced in the fairness of their enhancements. They infinitely prefer that their rents should be fixed by the State to being left to the mercies of their malguzars, and the number of appeals against rental enhancements has been very small indeed.

The only district which furnishes an exception to these remarks is Sambalpur, where the ryots and gaontias of a considerable number of villages combined to resist the revised assessment. It is in this district that rents were most enhanced by the Settlement Officer, the ryots having incorporated large areas of waste in their holdings free of payment. The effect of the Settlement Officer's action was to reduce considerably the proportion of the profits hitherto enjoyed by the ryots, but as to the fairness of the assessment there can be no question, for the incidence of the rental in Sambalpur is lighter than in any other district of the Central Provinces, and if the experience of recent years counts for anything, agriculture is more secure than in any other district of the Central Provinces. The character of this agitation is described in paragraph 83 of Mr. Fuller's Settlement Report, to which reference may be made.

32. While traversing then the various statements made by Mr. Dutt, I would not have it understood that I fail to sympathize with the malguzars and ryots in their recent losses. Where these are of merely temporary character I am sanguine that a few good seasons will set matters right, but in other tracts, especially the rice and rabi tracts where there has been serious deterioration since the revised assessments were framed, I am conscious that relief in the shape of temporary abatements will have to be granted. I have in the past brought at least one tract, *viz.*, that of the Hinganghat Tahsil of Wardha, to the notice of the Honourable the Chief Commissioner. For the rest, the matter is engaging the attention of the Administration and steps are being taken by means of abatements extending over a series of years to render the demand suitable to the altered condition of deteriorated regions. It remains but to add that the recent famine has been equally severe in districts such as (1) Chanda where the old assessment is still in force or (2) Betul, Balaghat, Bhandara and Nimar where the revised assessments have been barely in force for a year, as in other districts of the Provinces which have paid the revised assessments for a number of years.

STATEMENT A.

Name of District.		Revenue at settlement.	Revenue after revision.	Percentage of Revenue on assets		Percentage by which rents adjusted.	Percentage by which revenue enhanced or reduced.
				At assessment.	After adjustment of rents.		
1		2	3	4	5	6	7
		R					
Saugor	Gross	6,09,615	4,49,624	54	51	+6	—17
	Net	5,20,895	4,20,672				
Damoh	Gross	3,05,142	2,69,487	60	54	+5	—5
	Net	2,66,460	2,52,974				
Jubbulpore	Gross	4,75,760	6,06,918	53	50	+3	+18
	Net	4,75,145	5,59,443				
Mandla	Gross	42,819	61,841	65	56	+23	+48
	Net	41,684	60,001				
Seoni	Gross	Old Seoni	2,23,921	65	48	Largely in parts, but Powars withstood it.	Net +56
	Net	1,32,449	2,07,679				
Narsinghpur	Gross	...	...	54	49	+7	+27
	Net	3,31,392	4,21,700				
Hoshangabad	Gross	...	4,45,458	61	46	+32 Rate Rs. 1-4-5.	+43
	Net	3,09,904	4,23,851				
Nimar	Gross	...	2,15,495	75	64	+31	+15
	Net	1,56,825	1,81,180				
Chhindwara	Gross	...	2,26,208	65	66	+4	—13
	Net	2,45,322	2,13,486				
Betul	Gross	...	1,84,514	67	64	+5	+32
	Net	1,38,153	1,83,764				
Wardha	Gross	....	4,16,345	79 per cent.	79 per cent.	Inappreciable.	+0·1
	Net	4,11,930	4,12,411				
Nagpur	Gross	9,75,591	9,81,798	84 do.	78 do.	Not much	+0·6
	Net	8,76,661	8,30,232				—6
Chanda	Gross	2,57,916	2,64,556	...	60 do.	+ 5 per cent. Only part rent.	+2
	Net	...	2,42,990				
Bhandara	Gross	...	...	...	64 per cent. 59 do. regardless of siwai.	+20	+12
	Net	4,34,781	4,86,451				
Raipur	Gross	...	...	...	53 per cent.	Large.	+64
	Net	3,17,819	5,31,469				
Bilaspur	Gross	...	2,51,934	...	57 do.	Do.	+61
	Net	1,51,170	2,43,734				

No. 838 T.—R., dated Darjeeling, the 24th June 1901.

From—F. A. SLACKE, Esq., I.C.S., Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Government of India.

THE Lieutenant-Governor directs me to express his regret that there has been so much delay in answering your letter No. 2045, dated the 13th October 1900, which enclosed a copy of Mr. Romesh Chunder Dutt's letter to His Excellency the Viceroy. He has been much engaged with other matters of greater urgency.

2. He consulted the Board of Revenue and some selected officers on the matter of the letter. Their replies are longer and more diffuse than he expected, and he thinks Mr. Dutt's letter does not require from the Bengal Government a very detailed answer. Mr. Dutt's description of the Bengal zamindars prior to the English conquest is an interesting picture. Its correctness is challenged in all the papers before the Lieutenant-Governor. The controversy as to whether the zamindars, confirmed at the permanent settlement, were landholders in the English sense or revenue collectors of varying length of standing is familiar to all the readers of the revenue discussions in Bengal. A somewhat authoritative opinion on it was delivered by the High Court in what is known to Provincial history as the great rent case of 1865, in a sense very different indeed from that presented by Mr. Dutt. But the truth probably lies between the position adopted by the advocates of the two sides of the question, and while there were large numbers of middlemen suddenly converted into landholders, there were also hereditary chiefs, with all the attributes of proprietorship that were known in their time in India. The discussion was and always will be interesting, but its bearing on the point which Mr. Dutt seeks to enforce is not very obvious. If the permanent settlement recognized as landlords persons who had no legitimate claim to that position, the mistake was not greatly to the credit of that measure. If it recognised or endeavoured to recognise the right persons, it shared the aim of every temporary settlement that has been made in India.

3. Again, another of the preliminary assertions of Mr. Dutt, which has been strongly challenged in the papers before the Lieutenant-Governor, does not strike him as very apposite. Mr. Dutt says the revenue taken by Akbar from Bengal, Behar and Orissa was two crores, whereas the permanent settlement imposed on the same area a burden of four crores. The design of his letter is to show that a permanent settlement is the panacea for all rural troubles and sorrows, and it is not very easy to see with what object the one permanent settlement of India is discredited as an oppressive and exhausting measure. Possibly Mr. Dutt wished it to be understood that the panacea itself must be applied with the care and caution suggested by the terrible experiences of the one experiment—a sentiment in which every one will join him. But if he wished to press his point, it might have been reasonably expected that he would develop it further. The revenues of Great Britain were in 1854 fifty-four millions; in 1900 they were a hundred and twenty-eight millions; but the mere statement of these figures does not prove that the taxation of Great Britain in 1900 was excessive, or the taxation of 1854 unduly light. Either suggestion requires the support of a careful enquiry. The huge militia of Akbar's time, of which Mr. Dutt reproduces such exact detail, was paid by the people in addition to their taxes, and Mr. Dutt forgets that if a revenue of four crores was the assessment of the permanent settlement, it was only the confirmation by the English Government of the assessment by the Native Rulers which they found in force. Mr. Dutt would have found a far more useful argument for the conclusions he wishes us to draw, if he had referred to figures which are accessible in every official library. The land revenue of Bengal during the past year consisted of the following items :—

	₹
Permanently-settled lands	3,23,22,617
Temporarily ditto	34,23,267
Government estates	41,04,753
TOTAL	3,98,50,637

After more than a hundred years the province still pays to the State less than four crores of land revenue. At the time of the permanent settlement the Government share of the rental was assumed to be 90 per cent. The gross rental of the province was, as far as could be judged by the administrators of the time, say, 4½ crores. The annual value of the land in cultivation is now periodically assessed and revised, not for the purpose of enhancing the land revenue, but for the purpose of determining the local rates and cesses, from which is mainly met the cost of district roads, primary schools, and rural dispensaries. The rental of Bengal, Behar and Orissa, according to the Board's Cess Report for 1899-1900, is 16½ crores of rupees. If Mr. Dutt's argument is that a permanent settlement is under ordinary conditions an enormous concession to the payer of land revenue, the figures furnish the most ample proof of his contention.

4. Whether the gain to the State is of equal value is a question on which opinions will differ to the end of time. The official controversies on the matter have lasted for a

century. The official pendulum has swung backwards and forwards with the periodical oscillations which mark all the great problems of Indian politics, and the official libraries are filled with the literature on both sides. The Lieutenant-Governor does not propose to add to it. He is not aware that there is any present intention of seriously re-opening the discussion. His own opinions are in entire harmony with the decision that the system of permanent settlement shall not be further extended. A moderate assessment on the unearned increments which reach the landlord in the continuous progress of the country is in accordance with the immemorial expectation and custom of the country. The country as it progresses requires increased revenue for the increased charges and the increased undertakings which progress compels; and the maintenance of an ancient and familiar and equitable form of taxation is incomparably better than the introduction of new and doubtful ones. The suggestion that revisions of the revenue assessment should be based exclusively on a rise of prices has been discussed in the temporarily-settled provinces at immense length. In the conclusions arrived at in that correspondence, the Lieutenant-Governor agrees, and he is pleased to find that the Board of Revenue in Bengal are of the same opinion:—

> The last and most important proposal is that where districts have been once surveyed an increase in prices be made the sole ground of enhancement in future settlements. It may be presumed that if the revenue rose with prices it would also fall with them, as in the case of the rent of occupancy tenants. We would thus have a perpetual settlement of all India, the standard being in corn, not in silver. It is not suggested to extend this protection to the actual cultivators; the sole gainer is to be the middleman, the loser being the general tax-payer. As has been stated above, Mr. Nolan sees considerable advantages in a perpetual settlement, in developing a class of educated and loyal men. He also considers that for such a settlement a corn rent is better than one fixed in money. But, on the whole, he prefers to maintain the present system of the periodical adjustment of revenue to the existing facts. This is done better, as experience accumulates, and has even at present some advantages besides the obvious one of providing for the needs of the State in the way most in accordance with the traditions of the country and the principles of political economy. In Bengal some estates cannot in any way pay the assessment and lapse to Government, others struggle on with difficulty under disproportionate burdens, while others again pay a mere quit-rent of 2 per cent. or less on the assets. This inequality is not the result of improvements effected by the owner on one estate and neglected on another, but of activity in enhancing customary rents, or of circumstances beyond the zamindar's control. It seems best that under such conditions the demands of Government should be, from time to time, adjusted to the circumstances of the day. It is in the course of such adjustment that Government can most effectively protect the interests of the cultivators. Even in Bengal it has been found necessary to make such a survey and settlement at the public expense, merely in the interest of the parties, though there could be no adaptation of the revenue demand to the results, and much of its utility was therefore lost.

Mr. Dutt speaks of the distinguished loyalty of the Bengal zamindars as a product of the permanent settlement. The Lieutenant-Governor acknowledges with the heartiest pleasure the loyal sentiments to which Mr. Dutt refers, sentiments which he believes were absolutely genuine; but it is not Sir John Woodburn's experience that the zamindars of the Upper Provinces are less loyal than their neighbours in Bengal. Mr Dutt appeals to the munificient gifts of the Bengal zamindars to all public purposes. The Lieutenant-Governor again admits, gratefully, the princely generosity which has distinguished some of these gifts, but he cannot truthfully say that he has observed among the rank and file of the zamindars a greater disposition to execute improvements on their properties, or to subscribe to local needs and local charities, than among the zamindars of the Upper Provinces.

5. Then Mr. Dutt claims it, as a consequence of the permanent settlement, that rent laws have been passed which secure to the peasantry a happy and easy subsistence. The Lieutenant-Governor fears that this is a proposition which cannot be maintained. Rent laws have been passed in every province in India for the protection of the cultivator from the demand of an excessive rent and from unjustifiable disturbance in his holding. From the need of such protection the favoured province of Bengal was not free, and the end of a long and careful enquiry into the condition of the cultivating classes in India was the conclusion that nowhere did rents press with such severity on the people as in the permanently-settled districts of Behar.

6. Mr. Dutt concludes his letter with certain practical recommendations.

His first suggestion is that where the cultivator pays direct to the State the impracticable rule of realising one-half of the net produce or a third of the gross produce be abandoned, and the rule of fixing one-fifth of the gross produce as a maximum of rent be adopted. An alleged existing practice is condemned, and a maximum is proposed for future use. In Bengal the assessment on the cultivation is not based on half the net produce or one-third of the gross produce. As for the one-fifth proposal, Mr. Dutt has taken figures from compilations made 20 years ago, and shows that the proportion of rent to produce was about 20 per cent. He takes seventeen Bengal districts, one Bihar district, and one each from Chota Nagpur and Orissa. The Director of Land Records has given some interesting recent figures from eleven districts, which are reproduced below:—

> In the table below some figures are given for comparison with Mr. Dutt's figures (reconverted for the purpose into rupees and annas) which have been taken from various settlement reports and recent compila-

tions of the Agricultural Department, and which are in each case intended to exemplify the average value of the produce of an acre of land, and the average rent paid for it, in the tracts to which they refer :—

District.	Value of produce.		Rents.		Proportion of rent to produce.		Remarks.
	Mr. Dutt's figures.	Present figures.	Mr. Dutt's figures.	Present figures.	Mr. Dutt's figures.	Present figures.	
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Per cent.	Per cent.	
24-Perganas	35 0 0	45	6 12 0	4 8 0	19	10	
Nadia	19 0 0	40	2 10 0	3 0 0	14	7	
Midnapore	37 8 0*	40	4 8 0*	3 4 0	12	8	
Hooghly	25 0 0	50	7 8 0	7 0 0	30	14	
Birbhum	30 0 0	30	6 12 0	4 8 0	22	15	
Backergunge	18 0 0†	55	2 12 0†	5 0 0	15	9	
Noakhali	32 8 0*	40	4 8 0*	3 8 0	14	9	
Tippera	27 8 0	45	6 12 0	4 0 0	24	9	
Rajshahi	16 8 0†	30	4 8 0†	4 0 0	27	13	
Gaya	30 8 0	30	6 12 0	4 4 0	22	14	
Balasore	8 0 0	18	2 4 0	2 0 0	28	11	
Muzaffarpur	...	24	...	4 0 0	...	16	
Cuttack	...	20	...	2 12 0	...	14	

* For superior lands only.
† For inferior lands only.

The figures in this table indicate the sufficient clearness that rents in Bengal amount, on the average to little more than 11 per cent. of the value of the gross produce of the land, as compared with an average of 20 per cent. disclosed by the statistics given by Mr. Dutt. But that this proportion can hardly be claimed as the result of the Permanent Settlement is shown by the figures for the districts of Balasore and Cuttack, which are temporarily settled, and the following table, which gives figures for some Government estates, temporarily settled, in juxtaposition with those for some permanently-settled Ward's estates, illustrate this point still more clearly :—

District.	Estates.	Value of produce per acre.	Rent per acre.	Proportion or rent to produce.
1	2	3	4	5
	Government temporarily-settled estates.	Rs.	Rs. A. P.	Per cent.
Noakhali	Government estates	35	2 8 0	7
Backergunge	Ditto	55	4 10 0	8
Midnapur	Potashpur temporarily-settled estates	21	3 2 0	15
Puri	Khurda Government estates	18	1 10 0	9
Palamau	Government estates	15	1 2 0	7
Gaya	Ditto	30	4 2 0	14
Bogra	Jaipur Government estates	30	2 8 0	8
	Ward's permanently-settled estates.			
Burdwan	Burdwan Raj khas mahals	45	4 8 0	10
Hooghly	Ditto	50	8 0 0	16
Monghyr	Narhan Wards' estates	27	3 4 0	12
Gaya	Tikari „ „	30	4 12 0	16

These figures are the most careful and accurate that the Director can furnish, and they at least establish that as a matter of practice and general average, rents in Bengal over large areas are well below the standard which Mr. Dutt would fix. Nevertheless the Lieutenant-Governor strongly deprecates the recognition of any such hard-and-fast rule. Fifty per cent. on the gross produce can be paid, and is easily paid, on fields which are barely scratched for the seed. Twenty per cent. of the net produce would be an impossible rent for a field of sugarcane. The tests of the pressure of rent on the land must be other and better. The recommendation which Mr. Dutt makes was supported by the Bengal Government in the discussions on the Bengal Tenancy Bill in 1885. It was rejected—and Sir John Woodburn thinks rightly rejected—by the Select Committee.

7. The next recommendation is that where the revenue is paid by landlords in temporarily-settled areas, 50 per cent. of their assets may be fixed as the maximum Government revenue. The Lieutenant-Governor believes that this is now a very general rule, and he has no doubt that the variations from it will be fewer and fewer. It is a good general rule, but all rules have exceptions, and there are proper exceptions to this. Where the landlords have been paying more than 50 per cent. of their assets, where there is a sudden and large increase to these assets, and when an assessment above 50 per cent. will not un-

reasonably intrench on their income, the rule cannot in the interests of the general tax-payer be rigidly applied.

8. And similarly with the last recommendation which the Lieutenant-Governor is called upon to notice, that the minimum term of settlement in temporarily-settled areas shall be 30 years. When it is known that the conditions of an area about to be settled will be shortly changed to a material degree, as, for example, by the construction of a railway and the consequent opening of a wider and larger market, it is inconsistent with the whole theory of the revision of assessment that the revision should be postponed to a remote future. The exceptions to the general rule are, however, becoming fewer, and an important decision has recently been given by the Secretary of State in Orissa, which will materially assist Mr. Dutt's advocacy of this particular point.

EAST INDIA

(INCOME AND EXPENDITURE).

RETURN OF THE NET INCOME AND EXPENDITURE OF BRITISH INDIA, UNDER CERTAIN SPECIFIED HEADS, FOR THE ELEVEN YEARS, FROM 1891–92 TO 1901–02.

Ordered, by The House of Commons, *to be Printed,*
26 *March* 1903.

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EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons, dated 4th March 1903;—*for*,

"RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Eleven Years from 1891–92 to 1901–02" (in continuation of Parliamentary Paper No. 93 of Session 1902).

India Office,
26 *March* 1903.

HORACE WALPOLE,
Assistant Under Secretary of State for India.

(Sir Henry Fowler.)

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MEMORANDUM.

THIS Return was first prepared in 1894, with the object of showing the Revenue of British India apart from the Departmental Receipts, and the Expenditure after deducting those Receipts, on the principle adopted in the Return of the Net Public Income and Expenditure of the United Kingdom (*see* Parliamentary Paper 319 of 1901).

At that time the transactions in India were shown under the denomination of Rx., or tens of rupees; those in England were given in sterling; and a column of Exchange was added under the several heads, the effect of which was to bring the whole into tens of rupees, as exhibited in a final column. This method was followed until 1898–99. But, sovereigns having been made legal tender in India, and being at present interchangeable with rupees at the rate of 1 to 15 (equal to 16 pence per rupee), the Government of India in 1899–1900 altered the form of the Accounts.

As now prepared, the Accounts show the transactions in India in rupees; the totals of these transactions are then shown in pounds, at the rate of 1 to 15; the sterling transactions in England are next stated; and the two last sets of figures are added together, so as to show in pounds the combined transactions in India and in England. Thus, whereas formerly the English transactions were brought into tens of rupees by adding the exchange and combining them with the Indian figures, under the present plan the Indian transactions are converted into pounds, and added to those in sterling.

For all ordinary purposes this method of reckoning is sufficiently correct. But the remittances to defray the net expenditure in England can hardly ever be effected at *exactly* 16 pence to the rupee throughout the year; and, further, the Government of India engages to receive certain sums and make certain payments at specified rates of exchange. The additions or subtractions to be made on this account are now shown in a single line under the head of Exchange in the Miscellaneous group.

In this Return, extending over a period of 11 years, Exchange must be sometimes a receipt and sometimes a charge; but it is thought advisable to include it in all cases on the same side of the Account, namely, that of Revenue, though it then becomes occasionally a minus quantity, as such a plan facilitates an examination of the extent to which variations in exchange have affected the finances.

The figures for the years from 1891–92 to 1898–99 have been re-cast, so as to admit of a comparison with those from 1899–1900 onwards.

	£.
Taking the figures for the last year's Accounts, those for 1901–02, the Gross Revenue is	76,344,525
Of this, the Departmental Receipts, which are a set-off against Expenditure under corresponding heads, amount to	29,742,760
The difference is the total Receipts from the Principal Heads of Revenue	46,601,765
Then deducting therefrom the Refunds, Assignments and Compensations, and Cost of the Cultivation and Manufacture of Opium	2,861,785
	43,739,980
and adding the Net Mint and Miscellaneous Receipts and Exchange	99,073
the Balance is that shown in the present Return as the Total Net Revenue	43,839,053

	£.	£.	£.
Similarly, the Gross expenditure charged against Revenue is			71,394,282
Deducting therefrom the same amounts of—			
Refunds, &c.		2,861,785	
Departmental Receipts	29,742,760		
Less,—Net Mint and Miscellaneous Receipts and Exchange	99,073		
		29,643,687	
			32,505,472
the Balance is that shown in the present Return as Total Net Expenditure			38,888,810

The difference between the Revenue and Expenditure is the same as that shown in the Accounts, namely, a Surplus of 4,950,243*l*.

At the close of the Table of Expenditure on pages 12 to 17 will be found a statement of the adjustments made with the Provincial Governments. Under their quinquennial agreements those Governments are allowed a certain proportion of the revenue which they collect, on condition that they meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the revenue to which they are entitled, the excess has to be met from their balances, and is deducted from the total expenditure in order to show the amount charged against the Imperial Revenues; in a year in which they do not spend their full grants, the surplus is added to the Provincial balances, and therefore must also be added to the actual expenditure as a payment by the Imperial Government, before the surplus or deficit of the Imperial Revenue can be declared.

India Office,
26th March 1903.

PART I.—INCOME.

REVENUE.	1891–92.		1892–93.	
	£.	£.	£.	£.
I. LAND REVENUE, &c., Net Receipts:				
1. LAND REVENUE	15,261,112		15,851,107	
2. FOREST	989,950		1,059,232	
3. TRIBUTES FROM NATIVE STATES	482,658		490,587	
TOTAL NET RECEIPTS FROM LAND REVENUE, &c.	—	**16,733,720**	—	**17,400,926**
(For Details, *see* Appendix I., pages 20 to 25.)				
II. OPIUM, Net Receipts	—	**4,097,178**	—	**4,253,992**
(For Details, *see* Appendix I., pages 20 to 25.)				
III. TAXATION, Net Receipts:				
1. SALT	5,455,264		5,513,494	
2. STAMPS	2,809,972		2,929,864	
3. EXCISE	3,367,686		3,445,593	
4. PROVINCIAL RATES	2,331,582		2,465,766	
5. CUSTOMS	1,092,890		1,017,495	
6. ASSESSED TAXES	1,092,065		1,113,684	
7. REGISTRATION	265,626		285,777	
TOTAL NET RECEIPTS FROM TAXATION	—	**16,415,085**	—	**16,771,673**
(For Details, *see* Appendix I., pages 20 to 27.)				
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	—	**37,245,983**	—	**38,426,591**
IV. MISCELLANEOUS RECEIPTS, Net:				
Net Receipts:				
1. MINT	74,793		132,909	
2. MISCELLANEOUS	89,249		121,661	
TOTAL	164,042		254,570	
Deduct,—Net Expenditure:				
1. MINT	—		—	
2. MISCELLANEOUS	—		—	
TOTAL	—		—	
TOTAL NET MISCELLANEOUS RECEIPTS		**164,042**		**254,570**
(For Details, *see* Appendix II., pages 36 and 37.)				
V. EXCHANGE, Net Receipts or Charges	—	**709,806**		*1,078,624*
(For Details, *see* Appendix III., pages 40 and 41.)				
TOTAL NET REVENUE	—	**38,119,831**	—	**37,602,537**
EXCESS OF EXPENDITURE OVER INCOME	—	—	—	**555,608**
	£.	**38,119,831**	£.	**38,158,145**

PART I.—INCOME.

1893–94.		1894–95.		1895–96.	
£.	£.	£.	£.	£.	£.
16,321,602		16,202,642		16,709,890	
1,145,789		1,082,163		1,104,431	
484,480		495,313		500,600	
—	**17,951,871**	—	**17,780,118**	—	**18,314,921**
—	**3,164,161**	—	**3,802,020**	—	**3,366,690**
5,219,543		5,527,953		5,644,996	
2,971,270		3,045,656		3,117,391	
3,543,249		3,629,471		3,768,615	
2,335,402		2,357,082		2,464,320	
1,081,347		2,504,955		3,258,922	
1,145,085		1,196,472		1,214,945	
276,675		277,995		282,383	
—	**16,572,571**	—	**18,539,584**	—	**19,751,572**
—	**37,688,603**	—	**40,121,722**	—	**41,433,183**
91,304		—		—	
106,329		181,094		153,380	
197,633		181,094		153,380	
—		*11,074*		*8,129*	
—		—		—	
—		*11,074*		*8,129*	
—	**197,633**	—	**170,020**	—	**145,251**
—	*1,490,650*	—	*3,279,601*	—	*2,544,626*
—	**36,395,586**	—	**37,012,141**	—	**39,033,808**
—	**1,031,332**	—	—	—	—
£.	**37,426,918**	£.	**37,012,141**	£.	**39, 033,808**

(*Continued on p. 6*)

PART I.—INCOME—*continued.*

REVENUE.	1896-97.		1897-98.		1898-99.	
	£.	£.	£.	£.	£.	£.
I. LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE	15,210,187		16,365,695		17,547,704	
2. FOREST	1,151,842		1,156,685		1,236,910	
3. TRIBUTES FROM NATIVE STATES	575,425		562,603		579,457	
TOTAL NET RECEIPTS FROM LAND REVENUE, &c.	—	**16,937,454**	—	**18,084,983**	—	**19,364,071**
For Details, *see* Appendix I., pages 25 to 33).						
II. OPIUM, NET RECEIPTS	—	**2,610,510**	—	**1,855,841**	—	**2,230,308**
(For Details, *see* Appendix I., pages 25 to 33.)						
III. TAXATION, Net Receipts:						
1. SALT	5,357,029		5,472,825		5,813,957	
2. STAMPS	3,147,393		3,189,251		3,161,672	
3. EXCISE	3,691,067		3,609,389		3,782,622	
4. PROVINCIAL RATES	2,351,501		2,478,374		2,609,663	
5. CUSTOMS	2,904,256		3,024,356		3,127,230	
6. ASSESSED TAXES	1,240,232		1,254,155		1,274,020	
7. REGISTRATION	304,717		323,613		293,175	
TOTAL NET RECEIPTS FROM TAXATION	—	**18,996,195**	—	**19,351,963**	—	**20,062,339**
(For Details, *see* Appendix I., pages 25 to 35.)						
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	—	**38,544,159**	—	**39,292,787**	—	**41,656,718**
IV. MISCELLANEOUS RECEIPTS, Net:						
Net Receipts:						
1. MINT	63,236		62,554		—	
2. MISCELLANEOUS	155,516		160,195		217,984	
TOTAL	218,752		222,749		217,984	
Deduct,—Net Expenditure:						
1. MINT	—		—		*23,713*	
2. MISCELLANEOUS	—		—		—	
TOTAL	—		—		*23,713*	
TOTAL NET MISCELLANEOUS RECEIPTS	—	**218,752**	—	**222,749**	—	**194,271**
(For Details, *see* Appendix II., pages 37 to 39).						
V. EXCHANGE, Net Receipts or Charges	—	*1,562,439*	—	*644,157*	—	**28,628**
(For Details, *see* Appendix III., pages 40 and 41.)						
TOTAL NET REVENUE	—	**37,200,472**	—	**38,871,379**	—	**41,879,617**
EXCESS OF EXPENDITURE OVER INCOME	—	**1,136,681**	—	**3,572,807**	—	—
	£.	**38,337,153**	£.	**42,444,186**	£.	**41,879,617**

PART I.—INCOME—*continued.*

1899–1900.		1900–01.		1901–02.	
£.	£.	£.	£.	£.	£.
16,444,927		16,755,525		17,533,642	
1,232,685		1,293,452		1,153,820	
586,501		551,125		556,980	
—	**18,264,113**	—	**18,600,102**	—	**19,244,442**
—	**2,670,589**	—	**3,312,662**	—	**3,240,068**
5,573,775		5,709,923		5,673,991	
3,225,920		3,304,786		3,409,436	
3,810,539		3,892,634		4,025,770	
2,495,458		2,559,474		2,737,448	
3,058,795		3,274,404		3,734,517	
1,292,729		1,313,731		1,362,227	
287,164		311,758		312,081	
—	**19,744,380**	—	**20,366,710**	—	**21,255,470**
—	**40,679,082**	—	**42,279,475**	—	**43,739,980**
289,183		3,172,875		555,369	
99,382		279,754		345,057	
388,565		3,452,629		900,426	
—		*3,152,759*		*504,029*	
—		*204,750*		*322,818*	
—		*3,357,509*		*826,847*	
—	**388,565**	—	**95,120**	—	**73,579**
—	*80,949*	—	*31,849*	—	**25,494**
—	**40,986,698**	—	**42,342,746**	—	**43,839,053**
—	—	—	—	—	—
£.	**40,986,698**	£.	**42,342,746**	£.	**43,839,053**

PART II.

EXPENDITURE.

PART II.—EXPENDITURE.

CHARGES.	1891-92.		1892-93.	
I. DEBT SERVICES—Net Expenditure:	£.	£.	£.	£.
1. INTEREST ON THE PUBLIC DEBT (other than that charged to Railways and Irrigation) - -	2,675,533		2,406,785	
2. INTEREST ON OTHER OBLIGATIONS	316,920		344,505	
	2,992,453		2,751,290	
Deduct,—Receipts - -	*588 858*		*578,155*	
TOTAL NET CHARGE FOR INTEREST ON ORDINARY DEBT AND OBLIGATIONS	—	**2,403,595**	—	**2,173,135**
(For Details, *see* Appendix IV., pages 42 and 43).				
II. MILITARY SERVICES — Net Expenditure:				
1. ARMY - - - - - - -	14,531,422		14,708,452	
2. MILITARY WORKS - - -	776,937		764,931	
3. SPECIAL DEFENCE WORKS - -	412,403		296,814	
TOTAL - - -	—	**15,720,762**	—	**15,770,197**
(For Details, *see* Appendix V., pages 46 and 47).				
III. COLLECTION OF REVENUE:				
TOTAL - - -	—	**3,934,352**	—	**4,020,428**
(For Details, *see* Appendix VI., pages 50 and 51).				
IV. COMMERCIAL SERVICES:				
Net Expenditure:				
1 POST OFFICE - - - - -	35,558		13,299	
2. TELEGRAPH - - - - - -	—		—	
3. RAILWAYS - - - - - -	458,273		843,616	
4. IRRIGATION - - - - - -	448,656		347,679	
TOTAL - - -	942,487		1.204.594	
Deduct,—Net Receipts:				
POST OFFICE - - -	—		—	
TELEGRAPH - - - -	*47,364*		*50,773*	
TOTAL - - -	*47,364*		*50,773*	
TOTAL NET CHARGE FOR COMMERCIAL SERVICES - - -	—	**895,123**	—	**1,153,821**
(For Details, *see* Appendix VII., pages 54 to 57).				
Carried forward to page 12 - -	—	**22,953,832**	—	**23,117,581**

PART II.—EXPENDITURE.

1893–94.		1894–95.		1895–96.	
£.	£.	£.	£.	£.	£.
2,346,401		2,520,293		1,837,853	
367,521		317,617		404,456	
2,713,922		2,837,910		2,242,309	
582,655		*542,536*		*547,694*	
—	**2,131,267**	—	**2,295,374**	—	**1,694,615**
14,499,163		14,457,373		15,576,903	
754,881		626,672		765,467	
206,837		127,057		59,729	
—	**15,460,881**	—	**15,211,102**	—	**16,402,099**
—	**4,132,305**	—	**4,202,394**	—	**4,277,223**
—		—		—	
—		—		—	
449,778		295,539		84,820	
377,342		408,991		450,760	
827,120		704,530		535,580	
12,927		*39,994*		*64,937*	
51,695		*132,613*		*141,902*	
64,622		*172,607*		*206,839*	
—	**762,498**	—	**531,923**	—	**328,741**
—	**22,486,951**	—	**22,240,793**	—	**22,702,678**

(*Continued on p.* 14.)

PART II.—EXPENDITURE—*continued.*

CHARGES.	1891-92.		1892-93.	
	£.	£.	£.	£.
Brought forward - - -	—	**22,953,832**	—	**23,117,581**
V. FAMINE RELIEF AND INSURANCE - - - - - - - (For Details, *see* Appendix VIII., pages 62 and 63).	—	**845,622**	—	**743,826**
VI. CIVIL SERVICES—Net Expenditure:				
1. CIVIL DEPARTMENTS - - - (For Details, *see* Appendix IX., pages 66 to 69).	8,151,298		8,392,605	
2. MISCELLANEOUS CIVIL CHARGES - (For Details, *see* Appendix X., pages 74 and 75.)	2,961,430		3,105,483	
3. CIVIL WORKS - - - - - - (For Details, *see* Appendix XI. pages 78 and 79).	2,947,753		2,690,565	
4. CONSTRUCTION OF RAILWAYS charged to Provincial or Local Revenues - (For Details, *see* Appendix XII., page 80).	108,822		226,324*	
TOTAL - - -	—	**14,169,303**	—	**14,414,977**
VII. PROVINCIAL ADJUSTMENTS:				
Add.—Increase of Provincial Balances by unspent Grants -		—		—
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - (For Details, *see* Appendix XIII., page 81).		*160,616*		*118,239*
TOTAL NET EXPENDITURE - - -		**37,808,141**		**38,158,145**
EXCESS OF INCOME OVER EXPENDITURE - - - - - - -	—	**311,690**	—	—
		38,119,831		**38,158,145**

PART II.—EXPENDITURE—*continued.*

1893–94.		1894–95.		1895–96.	
£.	£.	£.	£.	£.	£.
—	**22,486,951**	—	**22,240,793**	—	**22,702,678**
—	**745,182**	—	**406,785**	—	**390,990**
8,613,065		8,686,546		8,894,802	
3,078,374		3,114,670		3,148,543	
2,661,604		2,462,107		2,616,283	
49,269		13,073		5,107	
—	**14,402,312**	—	**14,276,396**	—	**14,664,735**
—	—	—	—		**252,739**
	207,527		*373,906*		—
—	**37,426,918**	—	**36,550,068**	—	**38,011,142**
—	—	—	**462,073**	—	**1,202,666**
	37,426,918		**37,012,141**		**39,033,808**

* Including 134,150*l.* charged to Imperial Revenues.

(*Continued on page* 16.)

PART II.—EXPENDITURE—*continued.*

CHARGES.	1896-97.		1897-98.		1898-99.	
	£.	£	£.	£.	£.	£.
I. DEBT SERVICES—Net Expenditure:						
1. INTEREST ON THE PUBLIC DEBT (other than that charged to Railways and Irrigation)	1,716,091		1,850,193		1,672,971	
2. INTEREST ON OTHER OBLIGATIONS	305,459		343,488		344,577	
	2,020,550		2,193,681		2,017,548	
Deduct,—Receipts	*710,742*		*580,644*		*706,285*	
TOTAL NET CHARGE FOR INTEREST ON ORDINARY DEBT AND OBLIGATIONS	+	1,309,808	—	1,613,037	—	1,311,263
(For Details, *see* Appendix IV., pages 43 to 45).						
II. MILITARY SERVICES—Net Expenditure:						
1. ARMY	15,091,485		17,233,297		15,385,042	
2. MILITARY WORKS	727,841		740,952		771,493	
3. SPECIAL DEFENCE WORKS	58,370		15,059		974	
TOTAL	—	15,877,696	—	17,989,308	—	16,157,509
(For Dteails, *see* Appendix V., pages 47 to 49).						
III. COLLECTION OF REVENUE:						
TOTAL	—	4,350,264	—	4,399,322	—	4,302,449
For Details, *see* Appendix VI., pages 51 to 53).						
IV. COMMERCIAL SERVICES:						
Net Expenditure:						
1. POST OFFICE	—		—		—	
2. TELEGRAPH	—		—		—	
3. RAILWAYS	1,152,467		709,313		620,165	
4. IRRIGATION	66,742		—			
TOTAL	1,219,209		709,313		620,165	
Deduct,—Net Receipts:					—	
POST OFFICE	*65,525*		*104,302*		*125,919*	
TELEGRAPH	*95,508*		*179,348*		*36,115*	
RAILWAYS	—		—		—	
IRRIGATION	—		*283,899*		*179,760*	
TOTAL	*161,033*		*567,549*		*341,794*	
TOTAL NET CHARGE FOR COMMERCIAL SERVICES	—	1,058,176	—	141,764	—	278,371
(For Details, *see* Appendix VII., pages 57 to 61).						
Carried forward to page 16	—	22,595,944	—	24,143,431	—	22,049,592

PART II.—EXPENDITURE—*continued.*

1899–1900.		1900–01.		1901–02.	
£.	£.	£.	£.	£.	£.
1,593,353		1,776,406		1,563,915	
354,745		362,540		380,423	
1,948,098		2,138,946		1,944,338	
605,815		*651,479.*		*785,680*	
—	**1,342,283**	—	**1,487,467**	—	**1,158,658**
14,165,743		14,265,525		14,786,342	
801,782		747,187		917,140	
874		6,864		—	
—	**14,968,399**	—	**15,019,576**		**15,703,482**
—	**4,448,839**	—	**4,534,711**		**4,582,407**
—		—		—	
—		—		—	
—		—		—	
—		—		—	
—		—		—	
126,068		*134,942*		*103,085*	
105,891		*113,129*		*3,922*	
76,756		*325,124*		*846,616*	
136,387		*235,592*		*172,872*	
445,102		*808,787*		*1,126,495*	
—	*445,102*	—	*808,787*		*1,126,495*
—	**20,314,419**	—	**20,232,967**		**20,318,052**

PART II.—EXPENDITURE—*continued.*

CHARGES.	1896-97.		1897-98.		1898-99.	
	£.	£.	£.	£.	£.	£.
Brought forward	—	22,595,944	—	24,143,431	—	22,049,592
V. FAMINE RELIEF AND INSURANCE (For Details, *see* Appendix VIII., pages 63 to 65).	—	1,416,674	—	3,575,343	—	791,543
VI. CIVIL SERVICES - Net Expenditure:						
1. CIVIL DEPARTMENTS (For Details, *see* Appendix IX., pages 69 to 73.)	9,120,198		9,321,194		9,335,813	
2. MISCELLANEOUS CIVIL CHARGES (For Details, *see* Appendix X., pages 75 to 77).	3,224,352		3,285,469		3,411,739	
3. CIVIL WORKS (For Details, *see* Appendix XI., pages 78 and 79).	2,653,910		2,421,340		2,670,855	
4. CONSTRUCTION OF RAILWAYS charged to Provincial or Local Revenues (For Details, *see* Appendix XII., page 80).	8,500		2,528		968	
TOTAL	—	15,006,960	—	15,030,531	—	15,419,375
VII. PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent Grants		—		—		978,234
Deduct,—*Portion of Provincial Expenditure defrayed from Provincial Balances* (For Details, *see* Appendix XIII., page 81).		*682,425*		*305,119*		—
TOTAL NET EXPENDITURE	—	38,337,153	—	42,444,186	—	39,238,744
EXCESS OF INCOME OVER EXPENDITURE	—	—	—	—	—	2,640,873
		38,337,153		42,444,186		41,879,617

PART II.—EXPENDITURE—*continued.*

1899-1900.		1900-01.		1901-2.	
£.	£.	£.	£.	£.	£.
—	**20,314,419**	—	**20,232,967**	—	**20,318,052**
—	**2,098,848**	—	**4,156,344**	—	**884,512**
9,597,544		9,728,546		9,885,601	
3,513,138		3,501,033		3,559,115	
2,891,990		2,8638 86		3,235,929	
2,356		—*822*		—*66,709*	
	16,005,028	—	**16,092,643**	—	**16,613,936**
—			**190,588**		**1,072,310**
	206,220		—		
	38,212,075		**40,672,542**		**38,888,810**
	2,774,623		**1,670,204**		**4,950,243**
	40,986,698		**42,342,746**		**43,839,053**

APPENDICES.

		PAGE.
I.	Principal Heads of Revenue	20
II.	Miscellaneous Receipts	36
III.	Exchange	40
IV.	Debt Services	42
V.	Military Services	46
VI.	Collection of Revenue	50
VII.	Commercial Services	54
VIII.	Famine Relief and Insurance	62
IX.	Civil Departments	66
X.	Miscellaneous Civil Charges	74
XI.	Civil Works	78
XII.	Construction of Railways charged to Provincial or Local Revenues	80
XIII.	Provincial Adjustments	81

APPENDIX I.

PRINCIPAL HEADS OF REVENUE.	1891-92. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1l.	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	239,657,740	15,977,183		15,977,183	
Deduct,—					
Assignments and Compensations	*10,096,170*	*673,078*			
Refunds	*644,900*	*42,993*			
Total	*10,741,070*	*716,071*		*716,071*	
NET RECEIPTS	—	—	—	—	15,261,112
FOREST:—RECEIPTS	14,905,820	993,721		993,721	
Deduct,—					
Refunds	*56,570*	*3,771*		*3,771*	
NET RECEIPTS	—	—	—	—	989,950
TRIBUTES FROM NATIVE STATES	7,759,610	517,307		517,307	
Deduct,—					
Assignments and Compensations	*519,730*	*34,649*			
Refunds	—	—			
Total	*519,730*	*34,649*		*34,649*	
NET RECEIPTS	—	—	—	—	482,658
TOTAL RECEIPTS FROM LAND REVENUE, &c.	262,323,170	17,488,211		17,488,211	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*10 615,900*	*707,727*			
REFUNDS	*701,470*	*46,764*			
TOTAL	*11,317,370*	*754,491*		*754,491*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 5)	—	—	—		16,733,720
II. OPIUM:					
RECEIPTS	80,123,800	5,341,587		5,341,587	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*18,607,720*	*1,240,515*	*726*	*1,241,241*	
ASSIGNMENTS AND COMPENSATIONS	*47,400*	*3,160*		*3,160*	
REFUNDS	*120*	*8*		*8*	
TOTAL	*18,655,240*	*1,243,683*	*726*	*1,244,409*	
NET RECEIPTS (shown on pages 4 and 5)	—	—	—	—	4,097,178
III. TAXATION:					
SALT:—RECEIPTS	86,361,820	5,757,455		5,757,455	
Deduct,—					
Assignments and Compensations	*4,151,740*	*276,783*			
Refunds	*381,120*	*25,408*			
Total	*4,532,860*	*302,191*		*302,191*	
NET RECEIPTS	—	—	—	—	5,455,264
STAMPS:—RECEIPTS	42,621,560	2,841,437		2,841,437	
Deduct,—					
Refunds	*471,980*	*31,465*		*31,465*	
NET RECEIPTS	—	—	—	—	2,809,972
Carried forward to page 22	—	—	—	—	8,265,236

APPENDIX I.

1892-93.					1893-94.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
249,053,280	16,603,552		16,603,552		255,896,090	17,059,739		17,059,739	
10,736,680	*715,778*				*10,555,900*	*703,727*			
550,000	*36,667*				*516,140*	*34,410*			
11,286,680	*752,445*		*752,445*		*11,072,040*	*738,137*		*738,137*	
—	—	—	—	15,851,107	—	—	—	—	16,321,602
15,913,320	1,060,888		1,060,888		17,230,220	1,148,681		1,148,681	
24,850	*1,656*		*1,656*		*43,380*	*2,892*		*2,892*	
—	—	—	—	1,059,232	—	—	—	—	1,145,789
7,901,120	526,741		526,741		7,743,370	516,225		516,225	
542,300	*36,154*				*471,190*	*31,412*			
—	—				*5,000*	*333*			
542,300	*36,154*		*36,154*		*476,190*	*31,745*		*31,745*	
—	—	—	—	490,587	—	—	—	—	484,480
272,867,720	18,191,181		18,191,181		280,869,680	18,724,645		18,724,645	
11,278,980	*751,932*				*11,027,090*	*735,139*			
574,850	*38,323*				*564,520*	*37,635*			
11,853,830	*790,255*		*790,255*		*11,591,610*	*772,774*		*772,774*	
—	—	—	—	17,400,926	—	—	—	—	17,951,871
79,931,800	5,328,787		5,328,787		66,275,710	4,418,381		4,418,381	
16,013,810	*1,067,587*	*696*	*1,068,283*		*18,744,980*	*1,249,665*	*1,278*	*1,250,943*	
96,330	*6,422*		*6,422*		*49,120*	*3,275*		*3,275*	
1,350	*90*		*90*		*30*	*2*		*2*	
16,111,490	*1,074,099*	*696*	*1,074,795*		*18,794,130*	*1,252,942*	*1,278*	*1,254,220*	
—	—	—	—	4,253,992	—	—	—	—	3,164,161
86,561,040	5,770,736		5,770,736		82,288,760	5,485,917		5,485,917	
3,558,770	*237,252*				*3,672,960*	*244,864*			
299,860	*19,990*				*322,660*	*21,510*			
3,858,630	*257,242*		*257,242*		*3,995,620*	*266,374*		*266,374*	
—	—	—	—	5,513,494	—	—	—	—	5,219,543
44,485,400	2,965,693		2,965,693		45,093,510	3,006,234		3,006,234	
537,440	*35,829*		*35,829*		*524,460*	*34,964*		*34,964*	
—	—	—	—	2,929,864	—	—	—	—	2,971,270
		—	—	8,443,358	—	—	—	—	8,190,813

(*Continued on p.* 24.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1891-92. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 l.	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
II TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—	—	—	8,265,236
EXCISE:—RECEIPTS	51,172,640	3,411,509		3,411,509	
Deduct,—					
Assignments and Compensations	*353,800*	*23,586*			
Refunds	*303,550*	*20,257*			
Total	*657,350*	*43,843*		*43,843*	
NET RECEIPTS	—	—	—	—	3,367,686
PROVINCIAL RATES:—RECEIPTS	35,028,370	2,335,224		2,335,224	
Deduct,—					
Refunds	*54,630*	*3,642*		*3,642*	
NET RECEIPTS	—	—		—	2,331,582
CUSTOMS:—RECEIPTS	17,012,880	1,134,192		1,134,192	
Deduct,—					
Assignments and Compensations	*149,760*	*9,984*			
Refunds and Drawbacks	*469,770*	*31,318*			
Total	*619,530*	*41,302*		*41,302*	
NET RECEIPTS	—	—	—	—	1,092,890
ASSESSED TAXES:—RECEIPTS	16,528,230	1,101,882		1,101,882	
Deduct,—					
Refunds	*147,360*	*9,817*		*9,817*	
NET RECEIPTS	—	—	—	—	1,092,065
REGISTRATION:—RECEIPTS	3,998,020	266,535		266,535	
Deduct,—					
Refunds	*13,630*	*909*		*909*	
NET RECEIPTS	—	—	—		265,626
TOTAL RECEIPTS FROM TAXATION	252,723,520	16,848,234		16,848,234	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,655,300*	*310,353*			
REFUNDS AND DRAWBACKS	*1,841,940*	*122,796*			
TOTAL	*6,497,240*	*433,149*		*433,149*	
NET RECEIPTS (shown on pages 4 and 5)	—	—	—	—	**16,415,085**
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	595,170,490	39,678,032		39,678,032	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*18,607,720*	*1,240,515*	*726*	*1,241,241*	
ASSIGNMENTS AND COMPENSATIONS	*15,318,600*	*1,021,240*		*1,021,240*	
REFUNDS AND DRAWBACKS	*2,543,530*	*169,568*		*169,568*	
TOTAL	*36,469,850*	*2,431,323*	*726*	*2,432,049*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 4 and 5)	558,700,640	37,246,709	726	37,245,983	**37,245,983**

APPENDIX I.—*continued.*

1892–93.					1893–94.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
—	—	—	—	8,443,358	—	—	—	—	8,190,813
52,424,430	3,494,962		3,494,962		53,885,730	3,592,382		3,592,382	
418,130	*27,875*				*383,040*	*25,536*			
322,400	*21,494*				*353,960*	*23,597*			
740,530	*49,369*		*49,369*		*737,000*	*49,133*		*49,133*	
—	—	—	—	3,445,593	—	—	—	—	3,543,249
37,064,980	2,470,999		2,470,999		35,145,710	2,343,047		2,343,047	
78,490	*5,233*		*5,233*		*114,670*	*7,645*		*7,645*	
—	—	—	—	465,766	—	—	—	—	2,335,402
16,176,330	1,078,422		1,078,422		16,823,730	1,121,582		1,121,582	
325,550	*21,703*				*150,390*	*10,026*			
588,360	*39,224*				*453,130*	*30,209*			
913,910	*60,927*		*60,927*		*603,520*	*40,235*		*40,235*	
—	—	—	—	1,017,495	—	—	—	—	1,081,347
16,861,410	1,124,094		1,124,094		17,391,710	1,159,447		1,159,447	
156,150	*10,410*		*10,410*		*215,440*	*14,362*		*14,362*	
—	—	—	—	1,113,684	—	—	—	—	1,145,085
4,300,640	286,709		286,709		4,161,460	277,431		277,431	
13,980	*932*		*932*		*11,330*	*756*		*756*	
—	—	—	—	285,777	—	—	—	—	276,675
257,874,230	17,191,615		17,191,615		254,790,610	16,986,040		16,986,040	
4,302,450	*286,830*				*4,206,390*	*280,426*			
1,996,680	*133,112*				*1,995,650*	*133,043*			
6,299,130	*419,942*		*419,942*		*6,202,040*	*413,469*		*413,469*	
—	—	—	—	16,771,673	—	—	—	—	16,572,571
610,673,750	40,711,583		40,711,583		601,936,000	40,129,066	—	40,129,066	
16,013,810	*1,067,587*	*696*	*1,068,283*		*18,744,980*	*1,249,665*	*1,278*	*1,250,943*	
15,677,760	*1,045,184*		*1,045,184*		*15,282,600*	*1,018,840*	—	*1,018,840*	
2,572,880	*171,525*		*171,525*		*2,560,200*	*170,680*	—	*170,680*	
34,264,450	*2,284,296*	*696*	*2,284,992*		*36,587,780*	*2,439,185*	*1,278*	*2,440,463*	
576,409,300	38,427,287	*696*	38,426,591	**38,426,591**	565,348,220	37,689,881	*1,278*	37,688,603	**37,688,603**

(*Continued on p.* 26.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1894-95. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	254,082,720	16,938,848		16,938,848	
Deduct,—					
Assignments and Compensations	*10,544,230*	*702,949*			
Refunds	*498,860*	*33,257*			
Total	*11,043,090*	*736,206*		*736,206*	
NET RECEIPTS	—	—	—	—	16,202,642
FOREST:—RECEIPTS	16,315,480	1,087,699		1,087,699	
Deduct,—					
Refunds	*83,040*	*5,536*		*5,536*	
NET RECEIPTS	—	—	—	—	1,082,163
TRIBUTES FROM NATIVE STATES	7,800,700	520,046		520,046	
Deduct,—					
Assignments and Compensations	*362,200*	*24,146*			
Refunds	*8,800*	*587*			
Total	*371,000*	*24,733*		*24,733*	
NET RECEIPTS	—	—	—	—	495,313
TOTAL RECEIPTS FROM LAND REVENUE, &c.	278,198,900	18,546,593		18,546,593	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*10,906,430*	*727,095*			
REFUNDS	*590,700*	*39,380*			
TOTAL	*11,497,130*	*766,475*		*766,475*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 5 and 6)	—	—	—	—	**17,780,118**
II. OPIUM:					
RECEIPTS	73,237,570	4,882,505		4,882,505	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*16,135,050*	*1,075,670*	*1,419*	*1,077,089*	
ASSIGNMENTS AND COMPENSATIONS	*50,920*	*3,395*	—	*3,395*	
REFUNDS	*20*	*1*	—	*1*	
TOTAL	*16,185,990*	*1,079,066*	*1,419*	*1,080,485*	
NET RECEIPTS (shown on pages 5 and 6)	—	—	—		**3,802,020**
III. TAXATION:					
SALT:—RECEIPTS	86,657,490	5,777,166		5,777,166	
Deduct,—					
Assignments and Compensations	*3,369,810*	*224,654*			
Refunds	*363,390*	*24,559*			
Total	*3,738,200*	*249,213*		*249,213*	
NET RECEIPTS	—	—	—	—	5,527,953
STAMPS:—RECEIPTS	46,256,800	3,083,787		3,083,787	
Deduct —					
Refunds	*571,960*	*38,131*		*38,131*	
NET RECEIPTS	-		—	-	3,045,656
Carried forward to page 26	—	—			8,373,609

APPENDIX I.—*continued.*

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
262,009,550	17,467,303		17,467,303		239,744,890	15,982,993		15,982,993	
10,858,740	*723,916*				*11,022,590*	*734,839*			
502,460	*33,497*				*569,510*	*37,967*			
11,361,200	*757,413*		*757,413*		*11,592,100*	*772,806*		*772,806*	
—	—	—	—	16,709,890	—	—	—	—	15,210,187
16,605,040	1,107,003		1,107,003		17,338,690	1,155,913		1,155,913	
38,570	*2,572*		*2,572*		*61,060*	*4,071*		*4,071*	
—	—	—	—	1,104,431	—	—	—	—	1,151,842
7,923,010	528,201		528,201		9,017,530	601,168		601,168	
414,020	*27,601*				*386,140*	*25,473*			
—	—				—	—			
414,020	*27,601*		*27,601*		*386,140*	*25,473*		*25,473*	
—	—	—	—	500,609	—	—	—	—	575,425
286,537,600	19,102,507		19,102,507		266,101,110	17,740,074		17,740,074	
11,272,760	*751,517*				*11,408,730*	*760,582*			
541,030	*36,069*				*630,570*	*42,038*			
11,813,790	*787,586*		*787,586*		*12,039,300*	*802,620*		*802,620*	
—	—	—	—	18,314,921	—	—	—	—	16,937,454
71,239,220	4,749,281		4,749,281		64,092,380	4,272,825		4,272,825	
20,679,730	*1,378,649*	*550*	*1,379,199*		*24,852,270*	*1,656,818*	*882*	*1,657,700*	
50,770	*3,385*	—	*3,385*		*50,820*	*3,388*	—	*3,388*	
100	*7*	—	*7*		*18,400*	*1,227*	—	*1,227*	
20,730,600	*1,382,041*	*550*	*1,382,591*	3,366,690	*24,921,490*	*1,661,433*	*882*	*1,662,315*	
—	—	—	—		—	—	—	—	2,610,510
88,618,450	5,907,897		5,907,897		84,217,050	5,614,470		5,614,470	
3,581,810	*238,787*				*3,544,220*	*236,281*			
361,710	*24,114*				*317,400*	*21,160*			
3,943,520	*262,901*		*262,901*	5,644,996	*3,861,620*	*257,441*		*257,441*	
—	—	—	—		—	—	—	—	5,357,029
47,270,550	3,151,370		3,151,370		47,777,420	3,185,162		3,185,162	
509,680	*33,979*		*33,979*	3,117,391	*566,530*	*37,769*		*37,769*	
—	—	—	—	8,762,387	—	—	—	—	3,147,393
—	—	—	—	—	—	—	—	—	8,504,422

(*Continued on p.* 28.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1894-95.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
III. TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—	—		8,573,609
EXCISE:—RECEIPTS	55,276,760	3,685,118		3,685,118	
Deduct,—					
Assignments and Compensations	*561,970*	*37,465*			
Refunds	*272,730*	*18,182*			
Total	*834,700*	*55,647*		*55,647*	
NET RECEIPTS Rx.	—	—	—	—	3,629,471
PROVINCIAL RATES:—RECEIPTS	35,411,540	2,360 769		2,360,769	
Deduct,—					
Refunds	*55,310*	*3 687*		*3,687*	
NET RECEIPTS Rx.	—	—	—	—	2,357,082
CUSTOMS:—RECEIPTS	38,549,550	2,569,970		2,569,970	
Deduct,—					
Assignments and Compensations	*174,870*	*11,625*			
Refunds and Drawbacks	*800,850*	*53,390*			
Total	*975,220*	*65,015*		*65,015*	
NET RECEIPTS Rx.	—	—	—	—	2,504,955
ASSESSED TAXES:—RECEIPTS	18,080,600	1,205,373		1,205,373	
Deduct,—					
Refunds	*133,520*	*8,901*		*8,901*	
NET RECEIPTS Rx.	—	—	—	—	1,196,472
REGISTRATION:—RECEIPTS	4,182,000	278,800		278,800	
Deduct,—					
Refunds	*12,070*	*805*		*805*	
NET RECEIPTS Rx.	—	—	—	—	277,995
TOTAL RECEIPTS FROM TAXATION	284,414,740	18,960,983		18,960,983	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,106,150*	*273,744*			
REFUNDS AND DRAWBACKS	*2,214,830*	*147,655*			
TOTAL	*6,320,980*	*421,399*		*421,399*	
NET RECEIPTS (shown on pages 5 and 6) Rx.	—	—	—	—	18,539,584
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	635,851,210	42,390,081		42,390,081	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*16,135,050*	*1,075,670*	*1,419*	*1,077,089*	
ASSIGNMENTS AND COMPENSATIONS	*15,063,500*	*1,004,234*		*1,004,234*	
REFUNDS AND DRAWBACKS	*2,805,550*	*187,036*		*187,036*	
TOTAL	*34,004,100*	*2,266,940*	*1,419*	*2,268,359*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 5 and 6)	601,847,110	40,123,141	*1,419*	40,121,722	**40,121,722**

APPENDIX I.—*continued.*

1895-96.					1896-97.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
—	—		—	8,762,387	—	—		—	8,504,422
57,224,170	3,814,944		3,814,944		56,142,000	3,742,800		3,742,800	
466,470	*31,098*				*459,120*	*30,608*			
228,470	*15,231*				*316,870*	*21,125*			
694,940	*46,329*		*46,329*		*775,990*	*51,733*		*51,733*	
—	—	—	—	3,768,615	—	—	—	—	3,691,067
37,070,050	2,471,337		2,471,337		35,368,550	2,357,903		2,357,903	
105,250	*7,017*		*7,017*		*96,030*	*6,402*		*6,402*	
—	—	—	—	2,464,320	—	—	—	—	2,351,501
50,172,780	3,344,852		3,344,852		44,914,770	2,994,318		2,994,318	
175,380	*11,692*				*157,900*	*10,527*			
1,113,570	*74,238*				*1,193,030*	*79,535*			
1,288,950	*85,930*		*85,930*		*1,350,930*	*90,062*		*90,062*	
—	—	—	—	3,258,922	—	—	—	—	2,904,256
18,351,890	1,223,459		1,223,459		18,728,090	1,248,539		1,248,539	
127,710	*8,514*		*8,514*		*124,610*	*8,307*		*8,307*	
—	—	—	—	1,214,945	—	—	—	—	1,240,232
4,248,700	283,247		283,247		4,582,710	305,514		305,514	
12,970	*864*		*864*		*11,960*	*797*		*797*	
—	—	—	—	282,383	—	—	—	—	304,717
302,956,590	20,197,106		20,197,106		291,730,590	19,448,706		19,448,706	
4,223,660	*281,577*				*4,161,240*	*277,416*			
2,459,360	*163,957*				*2,626,430*	*175,095*			
6,683,020	*445,534*		*445,534*		*6,787,670*	*452,511*		*452,511*	
—	—	—	—	**19,751,572**	—	—	—	—	**18,996,195**
660,733,410	44,048,894		44,048,894		621,924,080	41,461,605		41,461,605	
20,679,730	*1,378,649*	*550*	*1,379,199*		*24,852,270*	*1,656,818*	*883*	*1,657,700*	
15,547,190	*1,036,479*		*1,036,479*		*15,620,790*	*1,041,386*		*1,041,386*	
3,000,490	*200,033*		*200,033*		*3,275,400*	*218,360*		*218,360*	
39,227,410	*2,615,161*	*550*	*2,615,711*		*43,748,460*	*2,916,564*	*883*	*2,917,446*	
621,506,000	41,433,733	*550*	41,433,183	**41,433,183**	578,175,620	38,545,041	*883*	38,544,159	**38,544,159**

(*Continued on p.* 30

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE: RECEIPTS	256,836,420	17,122,428		17,122,428	
Deduct,—					
Assignments and Compensations	*10,777,420*	*718,495*			
Refunds	*573,570*	*38,238*			
Total	*11,350,990*	*756,733*		*756,733*	
NET RECEIPTS	—	—		—	16,365,695
FOREST:—RECEIPTS	17,395,140	1,159,676		1,159,676	
Deduct,—					
Refunds	*44,870*	*2,991*		*2,991*	
NET RECEIPTS	—	—	—	—	1,156,685
TRIBUTES FROM NATIVE STATES	8,840,290	589,352		589,352	
Deduct,—					
Assignments and Compensations	*397,240*	*26,482*			
Refunds	*4,000*	*267*			
Total	*401,240*	*26,749*		*26,749*	
NET RECEIPTS	—	—	—	—	562,603
TOTAL RECEIPTS FROM LAND REVENUE, &c.	283,071,850	18,871,456		18,871,456	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*11,174,660*	*744,977*			
REFUNDS	*622,440*	*41,496*			
TOTAL	*11,797,100*	*786,473*		*786,473*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 7)	—	—	—	—	18,084,983
II. OPIUM:					
RECEIPTS	51,797,720	3,453,181		3,453,181	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*23,802,210*	*1,590,814*	*1,853*	*1,592,667*	
ASSIGNMENTS AND COMPENSATIONS	*50,990*	*3,399*		*3,399*	
REFUNDS	*19,110*	*1,274*		*1,274*	
TOTAL	*23,932,310*	*1,595,487*	*1,853*	*1,597,340*	
NET RECEIPTS (shown on pages 6 and 7)	—	—	—	—	1,855,841
III. TAXATION:					
SALT:—RECEIPTS	85,942,250	5,729,483		5,729,483	
Deduct,—					
Assignments and Compensations	*3,562,860*	*237,524*			
Refunds	*287,010*	*19,134*			
Total	*3,849,870*	*256,658*		*256,658*	
NET RECEIPTS	—	—	—	—	5,472,825
STAMPS:—RECEIPTS	48,370,430	3,224,695		3,224,695	
Deduct,—					
Refunds	*531,660*	*35,444*		*35,444*	
NET RECEIPTS	—	—	—	—	3,189,251
Carried forward to page 30	—	—		—	8,662,076

APPENDIX I.—*continued.*

1898–99.					1899–1900.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
274,593,127	18,306,208		18,306,208		258,075,841	17,205,056		17,205,056	
10,785,961	*719,065*				*10,914,626*	*727,641*			
591,578	*39,439*				*487,324*	*32,488*			
11,377,539	*758,504*		*758,504*		*11,401,950*	*760,129*		*760,129*	
—	—	—	—	17,547,704	—	—	—	—	16,444,927
18,598,674	1,239,912		1,239,912		18,531,380	1,235,425		1,235,425	
45,030	*3,002*		*3,002*		*41,095*	*2,740*		*2,740*	
—	—	—	—	1,236,910	—	—	—	—	1,232,685
9,097,013	606,468		606,468		9,225,416	615,028		615,028	
374,270	*24,951*				*421,301*	*28,081*			
30,900	*2,060*				*6,600*	*440*		—	
405,170	*27,011*		*27,011*		*427,901*	*28,527*		*28,527*	
—	—	—	—	579,457	—	—	—	—	586,501
302,288,814	20,152,588		20,152,588		285,832,637	19,055,509		19,055,509	
11,160,231	*744,016*				*11,335,927*	*755,728*			
667,508	*44,501*				*535,019*	*35,668*			
11,827,739	*788,517*		*788,517*		*11,870,946*	*791,396*		*791,396*	
—	—	—	—	**19,364,071**	—	—	—	—	**18,264,113**
57,253,305	3,816,887		3,816,887		66,029,731	4,401,982		4,401,982	
23,709,692	*1,580,646*	*1,545*	*1,582,191*		*25,877,224*	*1,725,148*	*2,006*	*1,727,154*	
50,870	*3,391*		*3,391*		*50,215*	*3,348*		*3,348*	
14,950	*997*		*997*		*13,366*	*891*		*891*	
23,775,512	*1,585,034*	*1,545*	*1,586,579*		*25,940,805*	*1,729,387*	*2,006*	*1,731,393*	
—	—	—	—	**2,230,308**	—	—	—	—	**2,670,589**
90,998,713	6,066,581		6,066,581		87,756,944	5,850,463		5,850,463	
3,409,840	*227,323*				*3,854,656*	*256,977*			
379,520	*25,301*				*295,673*	*19,711*			
3,789,360	*252,624*		*252,624*		*4,150,329*	*276,688*		*276,688*	
—	—	—	—	5,813,957	—	—	—	—	5,573,775
47,976,496	3,198,433		3,198,433		48,982,151	3,265,476		3,265,476	
551,410	*36,761*		*36,761*		*593,335*	*39,556*		*39,556*	
—	—	—	—	3,161,672	—	—	—	—	3,225,920
—	—	—	—	8,975,6	—	—	—	—	8,799,695

(*Continued on p.* 32.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1897-98. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
III. TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—	—	—	8,662,076
EXCISE:—RECEIPTS	54,894,540	3,659,636		3,659,636	
Deduct,—					
Assignments and Compensations	*443,570*	*29,571*			
Refunds	*310,130*	*20,676*			
Total	*753,700*	*50,247*		*50,247*	
NET RECEIPTS	—	—	—	—	3,609,389
PROVINCIAL RATES:—RECEIPTS	37,232,900	2,482,194		2,482,194	
Deduct,—					
Refunds	*57,300*	*3,820*		*3,820*	
NET RECEIPTS	—	—	—	—	2,478,374
CUSTOMS:—RECEIPTS	46,412,950	3,094,197		3,094,197	
Deduct,—					
Assignments and Compensations	*185,400*	*12,360*			
Refunds and Drawbacks	*862,220*	*57,481*			
Total	*1,047,620*	*69,841*		*69,841*	
NET RECEIPTS	—	—	—	—	3,024,356
ASSESSED TAXES:—RECEIPTS	18,954,650	1,263,643		1,263,643	
Deduct,—					
Refunds	*142,320*	*9,488*		*9,488*	
NET RECEIPTS	—	—	—	—	1,254,155
REGISTRATION:—RECEIPTS	4,865,440	324,363		324,363	
Deduct,—					
Refunds	*11,250*	*750*		*750*	
NET RECEIPTS	—	—	—	—	323,613
TOTAL RECEIPTS FROM TAXATION	296,673,160	19,778,211		19,778,211	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,191,830*	*279,455*			
REFUNDS AND DRAWBACKS	*2,201,890*	*146,793*			
TOTAL	*6,393,720*	*426,248*		*426,248*	
NET RECEIPTS (shown on pages 6 and 7)	—	—	—	—	19,351,963
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	631,542,730	42,102,848		42,102,848	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*23,862,210*	*1,590,814*	*1,853*	*1,592,667*	
ASSIGNMENTS AND COMPENSATIONS	*15,417,480*	*1,027,831*		*1,027,831*	
REFUNDS AND DRAWBACKS	*2,843,440*	*189,563*		*189,563*	
TOTAL	*42,123,130*	*2,808,208*	*1,853*	*2,810,061*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 6 and 7)	589,419,600	39,294,640	*1,853*	39,292,787	39,292,787

APPENDIX I.—*continued.*

1898–99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.			£.	£.	£.	£.
—	—	—	—	8,975,629	—	—		—	8,799,695
57,434,221	3,828,948		3,828,948		57,899,125	3,859,942		3,859,942	
406,760	*27,117*				*447,100*	*29,807*			
288,140	*19,209*				*293,938*	*19,596*			
694,900	*46,326*		*46,326*		*741,038*	*49,403*		*49,403*	
—	—	—	—	3,782,622	—	—		—	3,810,539
39,221,430	2,614,762		2,614,762		37,481,751	2,498,783		2,498,783	
76,490	*5,099*		*5,099*		*49,883*	*3,325*		*3,325*	
—	—	—	—	2,609,663	—	—		—	2,495,458
48,021,619	3,201,441		3,201,441		47,006,862	3,133,791		3,133,791	
173,600	*11,573*				*177,489*	*11,832*			
939,568	*62,638*				*947,463*	*63,164*			
1,113,168	*74,211*		*74,211*		*1,124,952*	*74,996*		*74,996*	
—	—	—	—	3,127,230	—	—		—	3,058,795
19,221,914	1,281,461		1,281,461		19,504,416	1,300,295		1,300,295	
111,610	*7,441*		*7,441*		*113,484*	*7,566*		*7,566*	
—	—	—	—	1,274,020	—	—		—	1,292,729
4,411,758	294,117		294,117		4,321,330	288,089		288,089	
14,140	*942*		*942*		*13,872*	*925*		*925*	
—	—	—	—	293,175	—	—		—	287,164
307,286,151	20,485,743		20,485,743		302,952,579	20,196,839		20,196,839	
3,990,200	*266,013*				*4,479,245*	*298,616*			
2,360,878	*157,391*				*2,307,648*	*153,843*			
6,351,078	*423,404*		*423,404*		*6,786,893*	*452,459*		*452,459*	
—	—	—	—	**20,062,339**	—	—		—	**19,744,380**
666,828,270	44,455,218		44,455,218		654,814,947	43,654,330		43.654,330	
23,709,692	*1,580,646*	*1,545*	*1,582,191*		*25,877,224*	*1,725,148*	*2,006*	*1,727,154*	
15,201,301	*1,013,420*		*1,013,420*		*15,865,387*	*1,057,692*		*1,057,692*	
3,043,338	*202,889*		*202,889*		*2,856,033*	*190,402*		*190,402*	
41,954,331	*2,796,955*	*1,545*	*2,798,500*		*44,598,644*	*2,973,242*	*2,006*	*2,975,248*	
624,873,939	41,658,263	*1,545*	41,656,718	**41,656,718**	610,216,303	40,681,088	*—2,006*	40,679,082	**40,679,082**

(*Continued on p.* **34.**)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	262,545,459	17,503,031		17,503,031	
Deduct,—					
Assignments and Compensations	*10,751,017*	*716,735*			
Refunds	*461,560*	*30,771*			
Total	*11,212,577*	*747,506*		*747,506*	
NET RECEIPTS	—	—	—	—	16,755,525
FOREST:—RECEIPTS	19,467,941	1,297,863		1,297,863	
Deduct,—					
Refunds	*66,165*	*4,411*		*4,411*	
NET RECEIPTS	—	—	—	—	1,293,452
TRIBUTES FROM NATIVE STATES	8,667,349	577,823		577,823	
Deduct,—					
Assignments and Compensations	*388,627*	*25,908*			
Refunds	*11,845*	*790*			
Total	*400,472*	*26,698*		*26,698*	
NET RECEIPTS	—	—	—	—	551,125
TOTAL RECEIPTS FROM LAND REVENUE, &c.	290,680,749	19,378,717		19,378,717	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*11,139,644*	*742,643*			
REFUNDS	*539,570*	*35,972*			
TOTAL	*11,679,214*	*778,615*		*778,615*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 7)	—	—	—	—	18,600,102
II. OPIUM:					
RECEIPTS	76,533,633	5,102,242		5,102,242	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*26,761,559*	*1,784,104*	*1,771*	*1,785,875*	
ASSIGNMENTS AND COMPENSATIONS	*51,148*	*3,410*		*3,410*	
REFUNDS	*4,415*	*294*		*294*	
TOTAL	*26,817,122*	*1,787,808*	*1,771*	*1,789,579*	
NET RECEIPTS (shown on page 7)	—	—	—	—	3,312,663
III. TAXATION:					
SALT:—RECEIPTS	89,505,516	5,967,034		5,967,034	
Deduct,—					
Assignments and Compensations	*3,547,702*	*236,513*			
Refunds	*308,973*	*20,598*			
Total	*3,856,675*	*257,111*		*257,111*	
NET RECEIPTS	—	—	—	—	5,709,923
STAMPS:—RECEIPTS	50,144,217	3,342,948		3,342,948	
Deduct,—					
Refunds	*572,437*	*38,162*		*38,162*	
NET RECEIPTS	—	—	—	—	3,304,786
Carried forward to page 34	—	—	—	—	9,014,709

APPENDIX I.—*continued.*

1901–02.

INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
274,320,271	18,288,018		18,288,018	
10,698,913	*713,261*			
616,731	*41,115*			
11,315,644	*754,376*		*754,376*	
—	—	—	—	17,533,642
17,360,322	1,157,355		1,157,355	
53,026	*3,535*		*3,535*	
—	—	—	—	1,153,820
8,753,174	583,545		583,545	
391,946	*26,130*			
6,516	*435*			
398,462	*26,565*		*26,565*	
—	—	—	—	556,980
300,433,767	20,028,918		20,028,918	
11,090,859	*739,391*			
676,273	*45,085*			
11,767,132	*784,476*		*784,476*	
—	—	—	—	**19,244,442**
72,780,334	4,852,022		4,852,022	
24,101,324	*1,606,755*	*1,935*	*1,608,690*	
44,410	*2,961*		*2,960*	
4,543	*303*		*303*	
24,150,277	*1,610,019*	*1,935*	*1,611,954*	
—	—	—	—	**3,240,068**
89,089,644	5,939,310		5,939,310	
3,577,612	*238,508*			
402,170	*26,811*			
3,979,782	*265,319*		*265,319*	
—	—	—	—	5,673,991
51,696,083	3,446,406		3,446,406	
554,550	*36,970*		*36,970*	
—	—	—	—	3,409,436
—	—	—	—	9,083,427

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1900-01. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
III.—TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—	—	—	9,014,709
EXCISE:—RECEIPTS	59,058,032	3,937,202		3,937,202	
Deduct,—					
Assignments and Compensations	*417,373*	*27,825*			
Refunds	*251,149*	*16,743*			
Total	*668,522*	*44,568*		*44,568*	
NET RECEIPTS	—	—	—	—	3,892,634
PROVINCIAL RATES:—RECEIPTS	38,440,692	2,562,713		2,562,713	
Deduct,—					
Refunds	*48,590*	*3,239*		*3,239*	
NET RECEIPTS	—	—	—	—	2,559,474
CUSTOMS:—RECEIPTS	50,573,957	3,371,597		3,371,597	
Deduct,—					
Assignments and Compensations	*173,113*	*11,541*			
Refunds and Drawbacks	*1,284,774*	*85,652*			
Total	*1,457,887*	*97,193*		*97,193*	
NET RECEIPTS	—	—	—	—	3,274,404
ASSESSED TAXES:—RECEIPTS	19,831,402	1,322,094		1,322,094	
Deduct,—					
Refunds	*125,438*	*8,363*		*8,363*	
NET RECEIPTS	—	—	—	—	1,313,731
REGISTRATION:—RECEIPTS	4,688,373	312,558		312,558	
Deduct,—					
Refunds	*11,998*	*800*		*800*	
NET RECEIPTS	—	—	—	—	311,758
TOTAL RECEIPTS FROM TAXATION	312,242,189	20,816,146		20,816,146	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,138,188*	*275,879*			
REFUNDS AND DRAWBACKS	*2,603,359*	*173,557*			
TOTAL	*6,741,547*	*449,436*		*449,436*	
NET RECEIPTS (shown on page 7)	—	—	—	—	20,366,710
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	679,456,571	45,297,105		45,297,105	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*26,761,559*	*1,784,104*	*1,771*	*1,785,875*	
ASSIGNMENTS AND COMPENSATIONS	*15,328,980*	*1,021,932*		*1,021,932*	
REFUNDS AND DRAWBACKS	*3,147,344*	*209,823*		*209,823*	
TOTAL	*45,237,883*	*3,015,859*	*1,771*	*3,017,630*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on page 7)	634,218,688	42,281,246	*– 1,771*	42,279,475	42,279,475

APPENDIX I.—*continued.*

1901-02.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
—	—	—	—	9,083,427
61,150,214	4,076,681		4,076,681	
542,422	*36,161*			
221,250	*14,750*			
763,672	*50,911*		*50,911*	
—	—	—	—	4,025,770
41,147,317	2,743,154		2,743,154	
85,594	*5,706*		*5,706*	
—	—	—	—	2,737,448
57,495,288	3,833,019		3,833,019	
174,679	*11,645*			
1,302,850	*86,857*			
1,477,529	*98,502*		*98,502*	
—	—	—	—	3,734,517
20,539,654	1,369,310		1,369,310	
106,249	*7,083*		*7,083*	
—	—	—	—	1,362,227
4,694,179	312,945		312,945	
12,954	*864*		*864*	
—	—	—	—	312,081
325,812,379	21,720,825		21,720,825	
4,294,713	*286,314*			
2,685,617	*179,041*			
6,980,330	*465,355*		*465,355*	
—	—	—	—	**21,255,470**
699,026,480	46,601,765		46,601,765	
24,101,324	*1,606,755*	*1,935*	*1,608,690*	
15,429,982	*1,028,666*		*1,028,666*	
3,366,433	*224,429*		*224,429*	
42,897,739	*2,859,850*	*1,935*	*2,861,785*	
656,128,741	43,741,915	*1,935*	43,739,980	**43,739,980**

APPENDIX II.

1891-92.

MISCELLANEOUS RECEIPTS.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
1. MINT:		£.	£.	£.	£.
Receipts	2,100,460	140,031	—	140,031	
Charges	*808,090*	*53,873*	*11,365*	*65,238*	
NET RECEIPTS	1,292,370	86,158	*11,365*	74,793	74,793
2. MISCELLANEOUS:					
Receipts	4,028,320	268,555	12,549	281,104	
Charges	*2,813,000*	*154,200*	*37,655*	*191,855*	
NET RECEIPTS	1,715,320	114,355	*25,106*	89,249	89,249
TOTAL NET RECEIPTS (shown on pages 4 and 5)	3,007,690	200,513	*36,471*	164,042	**164,042**

1894-95.

MISCELLANEOUS RECEIPTS.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
1. MINT:		£.	£.	£.	£.
Receipts	350,670	23,378	21	23,399	
Charges	*506,400*	*33,760*	*715*	*34,475*	
NET RECEIPTS (or *Charges*)	*155,730*	*10,382*	*692*	*11,074*	*11,074*
2. MISCELLANEOUS:					
Receipts	3,230,580	348,705	4,757	353,462	
Charges	*1,985,890*	*132,393*	*39,975*	*172,368*	
NET RECEIPTS	3,244,690	216,312	*35,218*	181,094	181,094
TOTAL NET RECEIPTS (shown on pages 5 and 6)	3,088,960	205,930	*35,910*	170,020	**170,020**

APPENDIX II.

1892–93.					1893–94.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
3,102,560	206,837	49	206,886		2,273,550	151,570	—	151,570	
956,140	*63,742*	*10,235*	*73,977*		*835,880*	*55,725*	*4,541*	*60,266*	
2,146,420	143,095	*10,186*	132,909	132,909	1,437,670	95,845	*4,541*	91,304	91,304
4,024,350	268,290	7,197	275,487		4,214,660	280,977	5,203	286,180	
1,962,550	*130,837*	*22,989*	*153,826*		*2,291,940*	*152,796*	*27,055*	*179,851*	
2,061,800	137,453	*15,792*	121,661	121,661	1,922,720	128,181	*21,852*	106,329	106,329
4,208,220	280,548	*25,978*	254,570	**254,570**	3,360,390	224,026	*26,393*	197,633	**197,633**

Appendix II.—*continued.*

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
408,950	27,263	13	27,276		1,566,350	104,423	—	104,423	
524,040	*34,936*	*469*	*35,405*		*613,860*	*40,924*	*263*	*41,187*	
115,090	*7,673*	*456*	*8,129*	*8,129*	952,490	63,499	*263*	63,236	63,236
4,503,090	300,206	4,646	304,852		4,432,980	295,532	20,878	316,410	
1,993,850	*132,923*	*18,549*	*151,472*		*2,088,050*	*139,203*	*21,691*	*160,894*	
2,509,240	167,283	*13,903*	153,380	153,380	2,344,930	156,329	*813*	155,516	155,516
2,394,150	159,610	*14,359*	145,251	**145,251**	3,297,420	219,828	*1,076*	218,752	**218,752**

APPENDIX II.—*continued.*

1897-98.

MISCELLANEOUS RECEIPTS.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
1. MINT:		£.	£.	£.	£.
Receipts	1,820,440	121,363	7	121,370	
Charges	*802,730*	*53,516*	*5,300*	*58,816*	
NET RECEIPTS (or *Charges*)	1,017,710	67,847	*5,293*	62,554	62,554
2. MISCELLANEOUS:					
Receipts	4,691,580	312,772	2,929	315,701	
Charges	*1,928,780*	*128,585*	*26,921*	*155,506*	
NET RECEIPTS	2,762,800	184,187	*23,992*	160,195	160,195
TOTAL NET RECEIPTS (shown on pages 6 and 7)	3,780,510	252,034	*29,285*	222,749	**222,749**

APPENDIX II.—*continued.*

1900-01.

MISCELLANEOUS RECEIPTS.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
1. MINT:		£.	£.	£.	£.
Receipts	47,592,732	3,172,849	26	3,172,875	
Charges	*47,095,788*	*3,139,719*	*13,040*	*3,152,759*	
NET RECEIPTS (or *Charges*)	496,944	33,130	*13,014*	20,116	20,116
2. MISCELLANEOUS:					
Receipts	4,145,577	276,372	3,382	279,754	
Charges	*2,693,294*	*179,553*	*25,197*	*204,750*	
NET RECEIPTS	1,452,283	96,819	*21,815*	75,004	75,004
TOTAL NET RECEIPTS (shown on page 7)	1,949,227	129,949	*34,829*	95,120	**95,120**

APPENDIX II.—*continued.*

1898–99.					1899–1900.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
779,115	51,941	13	51,954		5,176,185	345,079	12	345,091	
1,080,760	*72,051*	*3,616*	*75,667*		*798,216*	*53,214*	*2,694*	*55,908*	
301,645	*20,110*	*3,603*	*23,713*	*23,713*	4,377,969	291,865	*2,682*	289,183	289,183
5,423,438	361,563	22,394	383,957		4,373,719	291,581	1,825	293,406	
2,140,490	*142,699*	*23,274*	*165,973*		*2,367,536*	*157,835*	*36,189*	*194,024*	
3,282,948	218,864	*880*	217,984	217,984	2,006,183	133,746	*34,364*	99,382	99,382
2,981,303	198,754	*4,483*	194,271	**194,271**	6,384,152	425,611	*37,046*	388,565	**388,565**

APPENDIX II.—*continued.*

1901–02.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
8,329,925	555,328	41	555,369	
7,371,901	*491,460*	*12,569*	*504,029*	
958,024	63,868	*12,528*	51,340	51,340
4,996,324	333,088	11,969	345,057	
4,539,511	*302,634*	*20,184*	*322,818*	
456,813	30,454	*8,215*	22,239	22,239
1,414,837	94,322	*20,743*	73,579	**73,579**

LIBRARY OF THE BOMBA BRANCH OF THE ASIATIC SOC

APPENDIX III.

EXCHANGE.	1891-92.		1892-93.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = £1.
		£.		£.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT				
(1.) Average drawing rate of the year	225,419,890		258,090,840	
(2.) Rs. 15 for £1	235,751,700		241,714,620	
Difference, being Exchange on Net Sterling Expenditure:				
Receipt, *or Charge*	10,331,810	688,787	*16,376,220*	*1,091,748*
Exchange on Remittance Account: Receipt	315,290	21,019	196,860	13,124
TOTAL, shown on pages 4 to 6	10,647,100	709,806	*16,179,360*	*1,078,624*
Exchange Compensation Allowance to Officers	—	—	—	—
GRAND TOTAL: Receipt, *or Charge*	—	709,806	—	*1,078,624*

APPENDIX III.—*continued.*

EXCHANGE.	1897-98.		1898-99.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = £1.
		£.		£.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT				
(1.) Average drawing rate of the year	250,171,070		241,234,330	
(2.) Rs. 15 for £1	240,069,010		240,909,540	
Difference, being Exchange on Net Sterling Expenditure: Receipt, *or Charge*	*10,102,060*	*673,470*	*324,790*	*21,653*
Exchange on Remittance Account: Receipt, *or Charge*	439,700	29,313	754,210	50,281
TOTAL, shown on pages 6 and 7	*9,662,360*	*644,157*	429,420	28,628
Exchange Compensation Allowance to Officers	*6,858,650*	*457,243*	*4,797,900*	*319,860*
GRAND TOTAL: *Charge*	—	*1,101,400*	—	*291,232*

APPENDIX III.

1893–94.		1894–95.		1895–96.		1896–97.	
Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.
	£.		£.		£.		£.
257,929,380		284,030,500		270,651,760		256,909,850	
234,500,420		232,559,730		230,699,300		232,030,930	
23,428,960	*1,561,930*	*51,470,770*	*3,431,384*	*39,952,460*	*2,663,497*	*24,878,920*	*1,658,594*
1,069,200	71,280	2,276,750	151,783	1,783,060	118,871	1,442,330	96,155
22,359,760	*1,490,650*	*49,194,020*	*3,279,601*	*38,169,400*	*2,544,626*	*23,436,590*	*1,562,439*
6,184,680	*412,312*	*12,392,750*	*826,183*	*13,276,320*	*885,088*	*9,351,760*	*623,451*
—	*1,902,962*	—	*4,105,784*	—	*3,429,714*	—	*2,185,890*

Appendix III.—*continued.*

1899–1900.		1900–01.		1901–02.	
Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.
	£.		£.		£.
240,920,722		255,169,103		253,357,421	
241,939,545		254,743,215		253,161,705	
1,018,823	67,922	*425,888*	*28,392*	*195,716*	*13,048*
2,233,063	*148,871*	*51,848*	*3,457*	578,131	38,542
1,214,240	*80,949*	*477,736*	*31,849*	382,415	25,494
4,771,424	*318,095*	*4,554,950*	*303,530*	*4,560,564*	*304,038*
—	*399,044*		*335,379*	—	*278,544*

APPENDIX IV.

DEBT SERVICES.	1891-92. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1l.	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
1. INTEREST on DEBT	41,686,220	2,779,081	3,645,240	6,424,321	
Amounts chargeable to Railways	*30,045,760*	*2,003,051*	*1,005,952*	*3,009,003*	
Amounts chargeable to Irrigation	*11,096,780*	*739,785*	—	*739,785*	
	41,142,540	*2,742,836*	*1,005,952*	*3,748,788*	
REMAINDER CHARGEABLE on ORDINARY DEBT	543,680	36,245	2,639,288	2,675,533	
2. INTEREST on other Obligations	4,752,940	316,863	57	316,920	
	5,296,620	353,108	2,639,345	2,992,453	
Deduct,—Receipts *	*7,955,880*	*530,392*	*58,466*	*588,858*	
TOTAL NET CHARGES (shown on pages 10 and 11)	*2,659,260*	*177,284*	2,580,879	2,403,595	2,403,595

APPENDIX IV.—*continued.*

DEBT SERVICES.	1894-95. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1l.	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
1. INTEREST on DEBT	45,738,710	3,049,247	3,595,133	6,644,380	
Amounts chargeable to Railways	*35,171,970*	*2,344,798*	*983,212*	*3,328,010*	
Amounts chargeable to Irrigation	*11,941,150*	*796,077*	—	*796,077*	
	47,113,120	*3,140,875*	*983,212*	*4,124,087*	
REMAINDER CHARGEABLE on ORDINARY DEBT	**1,374,410*	** 91,628*	2,611,921	2,520,293	
2. INTEREST on other Obligations	4,762,730	317,515	102	317,617	
	3,388,320	225,887	2,612,023	2,837,910	
Deduct,—Receipts *	*8,081,210*	*538,747*	*3,789*	*542,536*	
TOTAL NET CHARGES (shown on pages 11 and 14)	*4,692,890*	*312,860*	2,608,234	2,295,374	2,295,374

* The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

† Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX IV.

1892-93.					1893-94.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
42,678,410	2,845,227	3,450,588	6,295,815		42,738,140	2,849,209	3,502,743	6,351,952	
31,695,220	*2,113,014*	*1,017,092*	*3,130,106*		*33,465,740*	*2,231,049*	*997,463*	*3,228,512*	
11,383,860	*758,924*	—	*758,924*		*11,655,580*	*777,039*	—	*777,039*	
43,079,080	*2,871,938*	*1,017,092*	*3,889,030*		*45,121,320*	*3,008,088*	*997,463*	*4,005,551*	
* *400,670*	* *26,711*	2,433,496	2,406,785		†*2,383,180*	†*158,879*	2,505,280	2,346,401	
5,164,270	344,284	221	344,505		5,509,580	367,306	215	367,521	
4,763,600	317,573	2,433,717	2,751,290		3,126,400	208,427	2,505,495	2,713,922	
8,304,180	*553,612*	*24,543*	*578,155*		*8,589,210*	*572,614*	*10,041*	*582,655*	
3,540,580	*236,039*	2,409,174	2,173,135	**2,173,135**	*5,462,810*	*364,187*	2,495,454	2,131,267	**2,131,267**

APPENDIX IV.—*continued.*

1895-96.					1896-97.				
India.		England.	Total.	Net Expenditure	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
37,314,330	2,487,622	3,602,715	6,090,337		37,534,600	2,502,307	3,606,293	6,108,600	
36,862,870	*2,457,525*	*980,020*	*3,437,545*		*38,734,010*	*2,582,267*	*975,589*	*3,557,856*	
12,224,090	*814,939*	—	*814,939*		*12,534,790*	*835,653*	—	*835,653*	
49,086,960	*3,272,464*	*980,020*	*4,252,484*		*51,268,800*	*3,417,920*	*975,589*	*4,393,509*	
**11,772,630*	* *784,842*	2,622,695	1,837,853		**13,734,200*	* *915,613*	2,630,704	1,715,091	
6,064,640	404,309	147	404,456		4,579,850	305,323	136	305,459	
5,707,990	*380,533*	2,622,842	2,242,309		*9,154,350*	*610,290*	2,630,840	2,020,550	
8,012,670	*534,178*	*13,516*	*547,694*		*9,127,660*	*608,511*	*102,231*	*710,742*	
13,720,660	*914,711*	2,609,326	1,694,615	**1,694,615**	*18,282,010*	*1,218,801*	2,528,609	1,309,808	**1,309,808**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX IV.—*continued.*

DEBT SERVICES.	1897-98. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
1. INTEREST on DEBT	38,197,240	2,546,483	4,069,144	6,615,627	
Amounts chargeable to Railways	*40,790,090*	*2,719,339*	*1,189,929*	*3,909,268*	
Amounts chargeable to Irrigation	*12,842,490*	*856,166*	—	*856,166*	
	53,632,580	*3,575,505*	*1,189,929*	*4,765,434*	
REMAINDER CHARGEABLE on ORDINARY DEBT	**15,435,340*	**1,029,022*	2,879,215	1,850,193	
2. INTEREST on other Obligations	5,151,560	343,437	51	343,488	
	10,283,780	*685,585*	2,879,266	2,193,681	
Deduct,—Receipts†	*8,406,810*	*560,454*	*20,190*	*580,644*	
TOTAL NET CHARGES (shown on pages 14 and 15)	*18,690,590*	*1,246,039*	2,859,076	1,613,037	1,613,037

APPENDIX IV.—*continued.*

DEBT SERVICES.	1900-01. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
1. INTEREST on DEBT	40,550,556	2,703,370	4 371,063	7,074,433	
Amounts chargeable to Railways	*46,559,768*	*3,103,985*	*1,272,714*	*4,376,699*	
Amounts chargeable to Irrigation	*13,819,929*	*921,328*	—	*921,328*	
	60,379,697	*4,025,313*	*1,272,714*	*5,298,027*	
REMAINDER CHARGEABLE on ORDINARY DEBT	**19,829,141*	**1,321,943*	3,098,349	1,776,406	
2. INTEREST on other Obligations	5,434,713	362.314	226	362.540	
	14,394,428	*959,629*	3,098,575	2,138,946	
Deduct,—Receipts†	*8,926,309*	*595,087*	*56,892*	*651,479*	
TOTAL NET CHARGES (shown on page 15)	*23,320,737*	*1,554,716*	3,042,183	1,487,467	1,487,467

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX IV.—*continued.*

1898-99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
39,061,132	2,604,076	3,991,656	6,595,732		39,027,597	2,601,839	4,072,798	6,674,637	
42,927,622	*2,861,842*	*1,185,790*	*4,047,632*		*45,090,125*	*3,006,008*	*1,178,527*	*4,184,535*	
13,126,938	*875,129*	—	*875,129*		*13,451,236*	*896,749*	—	*896,749*	
56,054,560	*3,736,971*	*1,185,790*	*4,922,761*		*58,541,361*	*3,902,757*	*1,178,527*	*5,081,284*	
**16,993,428*	**1,132,895*	2,805,866	1,672,971		**19,513,764*	**1,300,918*	2,894,271	1,593,353	
5,167,294	344,486	91	344,577		5,319,899	354,660	85	354,745	
11,826,134	*788,409*	2,805,957	2,017,548		*14,193,865*	*946,253*	2,894,356	1,948,098	
10,146,264	*676,418*	*29,867*	*706,285*		*8,347,226*	*556,481*	*49,334*	*605,815*	
21,972,398	*1,464,827*	2,776,090	1,311,263	**1,311,263**	*22,541,091*	*1,502,739*	2,845,022	1,342,283	**1,342,283**

APPENDIX IV.—*continued.*

1901-02.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
40,388,541	2,692,570	4,370,358	7,062,928	
47,823,864	*3,188,258*	*1,366,632*	*4,554,890*	
14,161,844	*944,123*	—	*944,123*	
61,985,708	*4,132,381*	*1,366,632*	*5,499,013*	
**21,597,167*	**1,439,811*	3,003,726	1,563,915	
5,705,506	380,367	56	380,423	
15,891,661	*1,059,444*	3,003,782	1,944,338	
10,627,928	*708,529*	*77,151*	*785,680*	
26,519,589	*1,767,973*	2,926,631	1,158,658	**1,158,658**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX V.

MILITARY SERVICES.	1891-92.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15=1*l*	Sterling.		
1. ARMY:		£.	£.	£.	£.
Effective Charges	148,002,870	9,866,858	2,410,443	12,277,301	
Non-Effective Charges	9,407,750	627,183	2,149,070	2,776,253	
Military Operations	—	—	—	—	
TOTAL	157 410,620	10,494,041	4,559,513	15,053,554	
Deduct,—Receipts: Effective	*6,537,000*	*435,800*	*35,211*	*471,011*	
Non-Effective	*657,230*	*43,815*	*7,306*	*51,121*	
Total	*7,194,230*	*479,615*	*42,517*	*522,132*	
TOTAL NET ARMY CHARGES	150,216,390	10,014,426	4,516,996	14,531,422	14,531,422
2. MILITARY WORKS	11,996,270	799,751	10,382	810,133	
Deduct,—Receipts	*497,940*	*33,196*	—	*33,196*	
TOTAL NET CHARGES for MILITARY WORKS	11,498,330	766,555	10,382	776,937	776,937
3. SPECIAL DEFENCE WORKS	3,047,100	203,140	209,263	412,403	412,403
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 10 and 11)	164,761,820	10,984,121	4,736,641	15,720,762	**15,720,762**
	1894-95.				
1. ARMY:					
Effective Charges	153,425,500	10,228,367	1,982,628	12,210,995	
Non-Effective Charges	9,034,100	602,273	2,302,415	2,904,688	
Military Operations	—	—	—	—	
TOTAL	162,459,600	10,830,640	4,285,043	15,115,683	
Deduct,—Receipts: Effective	*7,991,100*	*532,740*	*58,556*	*591,296*	
Non-Effective	*856,470*	*57,098*	*9,916*	*67,014*	
Total	*8,847,570*	*589,838*	*68,472*	*658,310*	
TOTAL NET ARMY CHARGES	153,612,030	10,240,802	4,216,571	14,457,373	14,457,373
2. MILITARY WORKS	9,622,030	641,469	24,972	666,441	
Deduct,—Receipts	*596,540*	*39,769*	—	*39,769*	
TOTAL NET CHARGES for MILITARY WORKS	9,025,490	601,700	24,972	626,672	626,672
3. SPECIAL DEFENCE WORKS	673,220	44,881	82,176	127,057	127,057
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 11 and 14)	163,310,740	10,887,383	4,323,719	15,211,102	**15,211,102**

APPENDIX V.

1892–93.					1893–94.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
146,579,350	9,771,957	2,500,499	12,272,456		150,261,700	10,017,447	2,167,670	12,185,117	
9,311,560	620,770	2,388,297	3,009,067		9,386,660	625,777	2,250,122	2,875,899	
—	—	—	—		—	—	—	—	
155,890,910	10,392,727	4,888,796	15,281,523		159,648,360	10,643,224	4,417,792	15,061,016	
7,238,920	*482,595*	*37,810*	*520,405*		*6,944,820*	*462,988*	*39,636*	*502,624*	
661,510	*44,100*	*8,566*	*52,666*		*737,610*	*49,174*	*10,055*	*59,229*	
7,900,430	*526,695*	*46,376*	*573,071*		*7,682,430*	*512,162*	*49,691*	*561,853*	
147,990,480	9,866,032	4,842,420	14,708,452		151,965,930	10,131,062	4,368,101	14,499,163	14,499,163
				14,708,452					
11,317,280	754,485	40,628	795,113		11,542,680	769,512	15,965	785,477	
452,740	*30,182*	—	*30,182*		*458,940*	*30,596*	—	*30,596*	
10,864,540	724,303	40,628	764,931		11,083,740	738,916	15,965	754,881	754,881
				764,931					
2,557,230	170,482	126,332	296,814	296,814	1,629,470	108,631	98,206	206,837	206,837
161,412,250	10,760,817	5,009,380	15,770,197		164,679,140	10,978,609	4,482,272	15,460,881	**15,460,881**

1895–96.					1896–97.				
172,229,770	11,481,985	1,819,267	13,301,252		163,550,800	10,903,387	1,842,283	12,745,670	
8,971,350	598,090	2,316,527	2,914,617		9,062,630	604,175	2,368,852	2,973,027	
—	—	—	—		—	—	—	—	
181,201,120	12,080,075	4,135,794	16,215,869		172,613,430	11,507,562	4,211,135	15,718,697	
7,519,790	*501,320*	*65,450*	*566,770*		*7,306,510*	*487,101*	*64,864*	*551,965*	
935,090	*62,339*	*9,857*	*72,196*		*934,720*	*62,314*	*12,933*	*75,247*	
8,454,880	*563,659*	*75,307*	*638,966*		*8,241,230*	*549,415*	*77,797*	*627,212*	
172,746,240	11,516,416	4,060,487	15,576,903	15,576,903	164,372,200	10,958,147	4,133,338	15,091,485	15,091,485
11,514,780	767,652	30,947	798,599		11,159,420	743,961	24,725	768,686	
496,990	*33,132*	—	*33,132*		*612,680*	*40,845*	—	*40,845*	
11,017,790	734,520	30,947	765,467	765,467	10,546,740	703,116	24,725	727,841	727,841
217,160	14,477	45,252	59,729	59,729	217,530	14,502	43,868	58,370	58,370
183,981,190	12,265,413	4,136,686	16,402,099	**16,402,099**	175,136,470	11,675,765	4,201,931	15,877,696	**15,877,696**

APPENDIX V.—*continued.*

1897-98.

MILITARY SERVICES.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15=1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
1. ARMY:		£.	£.	£.	
Effective Charges	155,921,620	10,394,775	1,804,263	12,199,038	
Non-Effective Charges	9,223,850	614,923	2,414,845	3,029,768	
Military Operations	38,479,920	2,565,328	25,119	2,590,447	
TOTAL	203,625,390	13,575,026	4,244,227	17,819,253	
Deduct,—Receipts: Effective	*6,472,070*	*431,471*	*31,959*	*463,430*	
Non-Effective	*885,020*	*59,001*	*14,443*	*73,444*	
Military Operations	*736,230*	*49,082*	—	*49,082*	
Total	*8,093,320*	*539,554*	*46,402*	*585,956*	
TOTAL NET ARMY CHARGES	195,532,070	13,035,472	4,197,825	17,233,297	17,233,297
2. MILITARY WORKS	10,595,400	706,360	69,633	775,993	
Deduct,—Receipts	*525,610*	*35,041*	—	*35,041*	
TOTAL NET CHARGES for MILITARY WORKS	10,069,790	671,319	69,633	740,952	740,952
3. SPECIAL DEFENCE WORKS	*40,200*	*2,680*	17,739	15,059	15,059
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 14 and 15)	205,561,660	13,704,111	4,285,197	17,989,308	**17,989,308**

1900-01.

1. ARMY:					
Effective Charges	150,548,739	10,036,583	2,054,376	12,090,959	
Non-Effective Charges	9,108,829	606,922	2,384,918	2,991,840	
Military Operations	—	—	—	—	
TOTAL	159,652,568	10,643,505	4,439,294	15,082,799	
Deduct,—Receipts: Effective	*10,903,499*	*726,900*	*16,152*	*743,052*	
Non-Effective	*861,430*	*57,429*	*16,793*	*74,222*	
Total	*11,764,929*	*784,330*	*32,945*	*817,274*	
TOTAL NET ARMY CHARGES	147,887,639	9,859,176	4,406,349	14,265,525	14,265,525
2. MILITARY WORKS	11,128,272	741,885	41,057	782,942	
Deduct,—Receipts	*536,320*	*35,755*	-	*35,755*	
TOTAL NET CHARGES for MILITARY WORKS	10 591,952	706,130	41,057	747,187	747,187
3. SPECIAL DEFENCE WORKS	—	—	6,864	6,864	6,864
TOTAL NET CHARGES for MILITARY SERVICES (shown on page 15)	158,479,591	10,565,306	4,454,270	15,019,576	**15,019,576**

APPENDIX V.—*continued.*

1898-99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
154,983,237	10,332,216	1,902,482	12,234,698		153,248,703	10,216,580	1,638,737	11,855,317	
9,332,845	622,190	2,421,679	3,043,869		9,115,539	607,703	2,422,206	3,029,909	
10,575,245	705,016	17,743	722,759		—	—	—	—	
174,891,327	11,659,422	4,341,904	16,001,326		162,364,242	10,824,283	4,060,943	14,885,226	
7,084,884	*472,326*	*41,919*	*514,245*						
887,903	*59,193*	*15,214*	*74,407*		*8,656,127*	*577,075*	*66,015*	*643,090*	
414,484	*27,632*	—	*27,632*		*882,459*	*58,831*	*17,562*	*76,393*	
8,387,271	*559,151*	*57,133*	*616,284*		*9,538,586*	*635,906*	*83,577*	*719,483*	
166,504,056	11,100,271	4,284,771	15,385,042	5,385,042	152,825,656	10,188,377	3,977,366	14,165,743	14,165,743
11,326,765	755,118	52,531	807,649		12,071,699	804,780	31,782	836,562	
542,345	*36,156*	—	*36,156*		*521,705*	*34,780*	—	*34,780*	
10,784,420	718,962	52,531	771,493	771,493	11,549,994	770,000	31,782	801,782	801,782
453	30	944	974	974	—	—	874	874	874
177,288,929	11,819,263	4,338,246	16,157,509	**16,157,509**	164,375,650	10,958,377	4,010,022	14,968,399	**14,968,399**

1901-02.				
	£.	£.	£.	
161,385,945	10,759,063	2,032,260	12,791,323	
9,327,144	621,809	2,350,799	2,972,608	
—	—	—	—	
170,713,089	11,380,872	4,383,059	15,763,931	
9,447,636	*629,842*	*255,487*	*885,329*	
1,064,725	*70,982*	*21,278*	*92,260*	
10,512,361	*700,824*	*276,765*	*977,589*	
160,200,728	10,680,048	4,106,294	14,786,342	14,786,342
13,952,561	930,171	34,612	964,783	
714,652	*47,643*	—	*47,643*	
13,237,909	882,528	34,612	917,140	917,140
—	—	—	—	—
173,438,637	11,562,576	4,140,906	15,703,482	**15,703,482**

APPENDIX VI.

COLLECTION OF REVENUE.	1891-92.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	38,340,930	2,556,062	720	2,556,782	
Forest	8,428,620	561,908	742	562,650	
Salt	4,579,580	305,306	750	306,056	
Stamps	895,310	59,687	34,105	93,792	
Excise	1,900,210	126,681	53	126,734	
Provincial Rates	587,030	39,135	—	39,135	
Customs	1,363,140	90,876	34	90,910	
Assessed Taxes	295,770	19,718	—	19,718	
Registration	2,078,630	138,575	—	138,575	
TOTAL (shown on pages 10 and 11)	58,469,220	3,897,948	36,404	3,934,352	3,934,352

APPENDIX VI.—*continued.*

COLLECTION OF REVENUE.	1894-95.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	40,474,980	2,698,332	346	2,698,678	
Forest	9,121,650	608,110	701	608,811	
Salt	4,978,160	331,878	327	332,205	
Stamps	932,110	62,141	45,103	107,244	
Excise	1,928,090	128,540	—	128,540	
Provincial Rates	564,380	37,625	—	37,625	
Customs	1,744,850	116,323	34	116,357	
Assessed Taxes	297,710	19,847	—	19,847	
Registration	2,296,310	153,087	—	153,087	
TOTAL (shown on pages 11 and 14)	62,338,240	4,155,883	46,511	4,202,394	4,202,394

APPENDIX VI.

1892–93.					1893–94.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
39,353,940	2,623,596	594	2,624,190		40,214,730	2,680,982	85	2,681,067	
8,623,790	574,920	1,777	576,697		9,043,070	602,871	1,273	604,144	
4,575,730	305,049	708	305,757		4,724,630	314,975	1,177	316,152	
911,700	60,780	31,277	92,057		924,240	61,616	38,875	100,491	
1,930,130	128,675	—	128,675		1,932,930	128,862	50	128,912	
556,590	37,106	—	37,106		538,090	35,873	—	35,873	
1,406,100	93,740	15	93,755		1,435,130	95,675	135	95,810	
301,710	20,114	—	20,114		310,600	20,707	—	20,707	
2,131,160	142,077	—	142,077		2,237,230	149,149	—	149,149	
59,790,850	3,986,057	34,371	4,020,428	**4,020,428**	61,360,650	4,090,710	41,595	4,132,305	**4,132,305**

Appendix VI.—*continued.*

1895–96.					1896–97.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
40,970,540	2,731,369	36	2,731,405		41,092,470	2,739,498	214	2,739,712	
9,087,100	605,807	1,393	607,200		9,803,280	653,552	8,205	661,757	
5,210,070	347,338	21	347,359		5,230,350	348,690	191	348,881	
951,580	63,439	43,492	106,931		970,060	64,671	40,808	105,479	
2,078,440	138,563	64	138,627		2,124,800	141,653	226	141,879	
526,750	35,117	—	35,117		543,010	36,201	—	36,201	
2,027,930	135,195	88	135,283		2,033,860	135,591	—	135,591	
298,680	19,912	—	19,912		303,230	20,215	—	20,215	
2,330,840	155,389	—	155,389		2,408,240	160,549	—	160,549	
63,481,930	4,232,129	45,094	4,277,223	**4,277,223**	64,509,300	4,300,620	49,644	4,350,264	**4,350,264**

APPENDIX VI.—*continued.*

COLLECTION OF REVENUE.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	41,861,930	2,790,795	901	2,791,696	
Forest	9,951,680	663,445	4,172	667,617	
Salt	4,730,150	315,343	468	315,811	
Stamps	979,980	65,332	35,844	101,176	
Excise	2,402,710	160,181	123	160,304	
Provincial Rates	525,300	35,020	—	35,020	
Custom	2,113,790	140,919	—	140,919	
Assessed Taxes	322,780	21,519	—	21,519	
Registration	2,478,900	165,260	—	165,260	
TOTAL (shown on pages 14 and 15)	65,367,220	4,357,814	41,508	4,399,322	4,399,322

APPENDIX VI.—*continued.*

COLLECTION OF REVENUE.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	42,231,350	2,815,423	176	2,815,599	
Forest	10,924,937	728,329	1,835	730,164	
Salt	5,047,501	336,500	433	336,933	
Stamps	1,112,809	74,187	28,752	102,939	
Excise	2,416,769	161,118	58	161,176	
Provincial Rates	509,616	33,975	—	33,975	
Customs	2,427,076	161,805	125	161,930	
Assessed Taxes	335,967	22,398	—	22,398	
Registration	2,543,952	169 597	—	169,597	
TOTAL (shown on page 15)	67,549,977	4,503,332	31,379	4,534,711	4,534,711

APPENDIX VI.—*continued.*

1898–99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
40,526,738	2,701,783	1,255	2,703,038		41,221,405	2,748,094	645	2,748,739	
9,795,849	653,057	7,421	660,478		10,790,296	719,353	10,822	730,175	
4,653,139	310,209	258	310,467		4,966,747	331,116	640	331,756	
947,389	63,159	35,296	98,455		950,619	63,375	37,914	101,289	
2,430,140	162,009	—	162,009		2,422,627	161,509	—	161,509	
557,372	37,158	—	37,158		531,917	35,461	—	35,461	
2,148,445	143,230	65	143,295		2,306,176	153,745	208	153,953	
328,121	21,875	—	21,875		332,364	22,158	—	22,158	
2,485,107	165,674	—	165,674		2,456,979	163,799	—	163,799	
63,872,300	4,258,154	44,295	4,302,449	**4,302,449**	65,979,130	4,398,610	50,229	4,448,839	**4,448,839**

APPENDIX VI.—*continued.*

1901–02.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
42,915,972	2,861,065	670	2,861,735	
10,520,701	701,380	4,201	705,581	
5,141,683	342,779	851	343,630	
1,143,750	76,250	29,567	105,817	
2,491,879	166,125	30	166,155	
636,825	42,455	—	42,455	
2,419,723	161,315	160	161,475	
357,348	23,823	—	23,823	
2,576,045	171,736	—	171,736	
68,203,926	4,546,928	35,479	4,582,407	**4,582,407**

APPENDIX VII.

1891-92.

COMMERCIAL SERVICES.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
POST OFFICE:		£.	£.	£.	£.
Charges	13,552,090	903,473	96,321	999,794	
Deduct,—Receipts	*14,468,550*	*964,236*	—	*964,236*	
NET CHARGES	*911,460*	*60,763*	96,321	35,558	35,558
TELEGRAPH:					
Charges	6,119,370	407,958	158,118	566,076	
Deduct,—Receipts	*9,013,420*	*600,895*	*12,545*	*613,440*	
NET CHARGES (*or Receipts*)	*2,894,050*	*192,937*	145,573	*47,364*	*47,364*
RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	*164,116,040*	*10,941,069*	*230*	*10,941,299*	
Working Expenses	82,144,800	5,476,320	—	5,476,320	
Net Receipts	*81,971,240*	*5,464,749*	*230*	*5,464,979*	
Guaranteed Railways: *Net Traffic Receipts*	*34,931,180*	*2,328,745*	—	*2,328,745*	
Subsidised Companies: *Repayment of Advances of Interest*	*315,670*	*21,045*	*995*	*22,040*	
TOTAL	*117,218,090*	*7,814,539*	*1,225*	*7,815,764*	
Charges:					
State Railways:					
Interest and Annuities*	30,120,150	2,008,010	3,539,017	5,547,027	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	7,940,870	529,391	2,114,159	2,643,550	
Subsidised Companies: Land, &c.	331,300	22,087	—	22,087	
Miscellaneous: Surveys and Central Establishments	920,600	61,373	—	61,373	
TOTAL	39,312,920	2,620,861	5,653,176	8,274,037	
TOTAL NET CHARGES	*77,905,170*	*5,193,673*	5,651,951	458,273	458,273
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	*14,047,370*	*936,491*	—	*936,491*	
Working Expenses	7,614,450	507,630	—	507,630	
	6,432,920	*428,861*	—	*428,861*	
Portion of Land Revenue due to Irrigation	*6,731,890*	*448,793*	—	*448,793*	
	13,164,810	*877,654*	—	*877,654*	
Interest on Debt in India	11,096,780	739,785	—	739,785	
Net Receipts FROM MAJOR WORKS	*2,068,030*	*137,869*	—	*137,869*	
Minor Works and Navigation:					
Charges	10,737,710	715,847	87	715,934	
Receipts	*1,941,140*	*129,409*	—	*129,409*	
NET CHARGES FOR MINOR WORKS	8,796,570	586,438	87	586,525	
TOTAL NET CHARGES	6,728,540	448,569	87	448,656	448,656
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on pages 10 and 11)	*74,982,140*	*4,998,809*	5,893,932	895,123	**895,123**

* In the Annuities are comprised the following payments in redemption of capital, according to an actuaria calculation:—

	1891-92.	1892-3.	1893-4.
	£.	£.	£.
East Indian Railway	104,847	109,406	114,160
Eastern Bengal Railway	10,985	11,412	11,855
Scinde, Punjab, and Delhi Railway	43,900	45,596	47,356
TOTAL £.	159,732	166,414	173,371

APPENDIX VII.

1892-93.					1893-94.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
13,653,370	910,224	95,658	1,005,882		13,858,830	923,922	103,993	1,027,915	
14,888,750	*992,583*	—	*992,583*		*15,612,630*	*1,040,842*	—	*1,040,842*	
1,235,380	*82,359*	95,658	13,299	13,299	*1,753,800*	*116,920*	103,993	*12,927*	
									12,927
6,472,080	431,472	142,271	573,743		6,721,780	448,119	139,378	587,497	
9,224,870	*614,991*	*9,525*	*624,516*		*9,556,960*	*637,131*	*2,061*	*639,192*	
2,752,790	*183,519*	132,746	*50,773*	*50,773*	*2,835,180*	*189,012*	137,317	*51,695*	
									51,695
158,144,390	*10,542,959*	*230*	*10,543,189*		*168,787,270*	*11,252,485*	*230*	*11,252,715*	
79,448,680	5,296,578	—	5,296,578		82,639,750	5,509,317	—	5,509,317	
78,695,710	*5,246,381*	*230*	*5,246,611*		*86,147,520*	*5,743,168*	*230*	*5,743,398*	
32,444,130	*2,162,942*	—	*2,162,942*		*33,838,120*	*2,255,875*	—	*2,255,875*	
178,830	*11,922*	—	*11,922*		*340,540*	*22,702*	—	*22,702*	
111,318,670	*7,421,245*	*230*	*7,421,475*		*120,326,180*	*8,021,745*	*230*	*8,021,975*	
31,802,150	2,120,143	3,578,193	5,698,336		33,589,680	2,239,312	3,589,593	5,828,905	
6,140,200	409,347	2,145,297	2,554,644		6,077,530	405,169	2,154,720	2,559,889	
290,260	19,351	—	19,351		210,000	14,000	—	14,000	
108,600†	*7,240*	—	*7,240*		1,034,390	68,959	—	68,959	
38,124,010	2,541,601	5,723,490	8,265,091		40,911,600	2,727,440	5,744,313	8,471,753	
73,194,660	*4,879,644*	5,723,260	843,616	843,616	*79,414,580*	*5,294,305*	5,744,083	449,778	
									449,778
15,107,300	*1,007,153*	—	*1,007,153*		*13,496,850*	*899,790*	—	*899,790*	
7,939,510	529,300	—	529,300		7,889,570	525,971	—	525,971	
7,167,790	*477,853*	—	*477,853*		*5,607,280*	*373,819*	—	*373,819*	
7,223,060	*481,537*	—	*481,537*		*7,469,260*	*497,951*	—	*497,951*	
14,390,850	*959,390*	—	*959,390*		*13,076,540*	*871,770*	—	*871,770*	
11,383,860	758,924	—	758,924		11,655,580	777,039	—	777,039	
3,006,990	*200,466*	—	*200,466*		*1,420,960*	*94,731*	—	*94,731*	
10,072,150	671,477	579	672,056		9,064,650	604,310	962	605,272	
1,858,660	*123,911*	—	*123,911*		*1,997,980*	*133,199*	—	*133,199*	
8,213,490	547,566	579	548,145		7,066,670	471,111	962	472,073	
5,206,500	347,100	579	347,679	347,679	5,645,710	376,380	962	377,342	
									377,342
71,976,330	*4,798,422*	5,952,243	1,153,821	**1,153,821**	*78,357,850*	*5,223,857*	5,986,355	762,498	**762,498**

† Refund of past expenditure.

APPENDIX VII.—*continued.*

1894–95.

COMMERCIAL SERVICES.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
1. POST OFFICE:		£.	£.	£.	£.
Charges	14,161,430	944,095	103,788	1,047,883	
Deduct,—Receipts	*16,318,150*	*1,087,877*	—	*1,087,877*	
NET CHARGES (*or Receipts*)	*2,156,720*	*143,782*	103,788	*39,994*	
					39,994
2. TELEGRAPH:					
Charges	6,444,140	429,609	89,266	518,875	
Deduct,—Receipts	*9,706,110*	*647,074*	*4,414*	*651,488*	
Net Receipts	*3,261,970*	*217,465*	84,852	*132,613*	
					132,613
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	*181,517,340*	*12,101,156*	*230*	*12,101,386*	
Working Expenses	87,910,310	5,860,687	—	5,860,687	
Net Receipts	*93,607,030*	*6,240,469*	*230*	*6,240,699*	
Guaranteed Railways: *Net Traffic Receipts*	*30,503,110*	*2,033,540*	—	*2,033,540*	
Subsidised Companies: *Repayment of Advances of Interest*	*416,940*	*27,796*	—	*27,796*	
TOTAL	*124,527,080*	*8,301,805*	*230*	*8,302,035*	
Charges:					
State Railways:					
Interest and Annuities*	35 322,220	2,354,815	3,584,284	5,939,099	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	6,385,880	425,725	2,154,714	2,580,439	
Subsidised Companies: Land, &c.	166,940	11,129	—	11,129	
Miscellaneous: Surveys and Central Establishments	1,003,600	66,907	—	66,907	
TOTAL	42,878,640	2,858,576	5,738,998	8,597,574	
TOTAL NET CHARGES	*81,648,440*	*5,443,229*	5,738,768	295,539	
					295,539
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	*13,705,870*	*913,725*	—	*913,725*	
Working Expenses	7,997,590	533,173	—	533,173	
	5,708,280	*380,552*	—	*380,552*	
Portion of Land Revenue due to Irrigation	*7,761,390*	*517,426*	—	*517,426*	
	13,469,670	*897,978*	—	*897,978*	
Interest on Debt in India	11,941,150	796,077	—	796,077	
Net Receipts FROM MAJOR WORKS	*1,528,520*	*101,901*	—	*101,901*	
Minor Works and Navigation:					
Charges	9,562,610	637,507	1,444	638,951	
Receipts	*1,920,890*	*128,059*	—	*128,059*	
NET CHARGES FOR MINOR WORKS	7,641,720	509,448	1,444	510,892	
TOTAL NET CHARGES	6,113,200	407,547	1,444	408,991	
					408,991
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on pages 11 and 14)	*80,953,930*	*5,396,929*	5,928,852	531,923	**531,923**

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1894–5.	1895–6.	1896–7.
	£.	£.	£.
East Indian Railway	119,123	124,299	129,702
Eastern Bengal Railway	12,317	12,796	13,293
Scinde, Punjab, and Delhi Railway	49,184	51,084	53,057
TOTAL £.	180,624	188,179	196,052

APPENDIX VII.—*continued.*

1895-96.					1896-97.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
14,560,900	970,727	106,666	1,077,393		15,180,080	1,012,005	111,452	1,123,457	
17,134,950	*1,142,330*	—	*1,142,330*		*17,834,740*	*1,188,982*	—	*1,188,982*	
2,574,050	*171,603*	106,666	*64,937*		*2,654,660*	*176,977*	111,452	*65,525*	
				64,937					*65,525*
7,199,910	479,994	101,071	581,065		7,494,040	499,603	118,829	618,432	
10,758,510	*717,234*	*5,733*	*722,967*		*10,651,810*	*710,121*	*3,819*	*713,940*	
3,558,600	*237,240*	95,338	*141,902*		*3,157,770*	*210,518*	115,010	*95,508*	
				141,902					*95,508*
185,582,940	*12,372,196*	*230*	*12,372,426*		*176,392,220*	*11,759,481*	*230*	*11,759,711*	
90,408,360	6,027,224	—	6,027,224		88,195,530	5,879,702	—	5,879,702	
95,174,580	*6,344,972*	*230*	*6,345,202*		*88,196,690*	*5,879,779*	*230*	*5,880,009*	
32,752,380	*2,183,492*	—	*2,183,492*		*26,341,640*	*1,756,109*	—	*1,756,109*	
252,520	*16,835*	—	*16,835*		*240,520*	*16,035*	—	*16,035*	
128,179,480	*8,545,299*	*230*	*8,545,529*		*114,778,850*	*7,651,923*	*230*	*7,652,153*	
37,008,130	2,467,209	3,586,219	6,053,428		38,885,490	2,592,366	3,629,600	6,221,966	
5,331,370	355,425	2,161,563	2,516,988		4,836,100	322,407	2,160,967	2,483,374	
182,510	12,167	—	12,167		850,200	56,680	—	56,680	
716,490	47,766	—	47,766		639,010	42,600	—	42,600	
43,238,500	2,882,567	5,747,782	8,630,349		45,210,800	3,014,053	5,790,567	8,804,620	
84,940,980	*5,662,732*	5,747,552	84,820		*69,568,050*	*4,637,870*	5,790,337	1,152,467	
				84,820					1,152,467
12,794,080	*852,938*	—	*852,938*		*20,679,610*	*1,378,641*	—	*1,378,641*	
7,873,010	524,867	—	524,867		8,711,800	580,787	—	580,787	
4,921,070	*328,071*	—	*328,071*		*11,967,810*	*797,854*	—	*797,854*	
8,216,640	*547,776*	—	*547,776*		*8,718,080*	*581,205*	—	*581,205*	
13,137,710	*875,847*	—	*875,847*		*20,685,890*	*1,379,059*	—	*1,379,059*	
12,224,090	814,939	—	814,939		12,534,790	835,652	—	835,652	
913,620	*60,908*	—	*60,908*		*8,151,100*	*543,407*	—	*543,407*	
9,651,260	643,417	838	644,255		11,237,020	749,135	1,594	750,729	
1,988,810	*132,587*	—	*132,587*		*2,108,700*	*140,580*	—	*140,580*	
7,662,450	510,830	838	511,668		9,128,320	608,555	1,594	610,149	
6,748,830	449,922	838	450,760		977,220	65,148	1,594	66,742	
				450,760					66,742.
84,324,800	*5,621,653*	5,950,394	328,741	**328,741**	*74,403,260*	*4,960,217*	6,018,393	1,058,176	**1,058,176**

APPENDIX VII.—*continued.*

1897-98.

COMMERCIAL SERVICES.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE
		£.	£.	£.	£.
1. POST OFFICE:					
Charges	15,619,620	1,041,308	107,165	1,148,473	
Deduct,—Receipts	*18,791,630*	*1,252,775*	—	*1,252,775*	
Net Receipts	*3,172,010*	*211,467*	107,165	*104,302*	*104,302*
2. TELEGRAPH:					
Charges	7,679,710	511,981	181,383	693,364	
Deduct,—Receipts	*13,028,230*	*868,549*	*4,163*	*872,712*	
Net Receipts	*5,348,520*	*356,568*	177,220	*179,348*	*179,348*
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	*190,441,650*	*12,696,110*	*230*	*12,696,340*	
Working Expenses	92,012,020	6,134,135	—	6,134,135	
Net Receipts	*98,429,630*	*6,561,975*	*230*	*6,562,205*	
Guaranteed Railways: *Net Traffic Receipts*	*22,013,920*	*1,467,595*	—	*1,467,595*	
Subsidised Companies: *Repayment of Advances of Interest*	*129,900*	*8,660*	*1,266*	*9,926*	
TOTAL	*120,573,450*	*8,038,230*	*1,496*	*8,039,726*	
Charges:					
State Railways:					
Interest and Annuities*	40,955,930	2,730,395	3,687,127	6,417,522	
Guaranteed Railways:					
Interest Surplus Profits, Land, &c.	1,351,120	90,074	2,154,784	2,244,858	
Subsidised Companies: Land, &c.	1,137,600	75,840	—	75,840	
Miscellaneous: Surveys and Central Establishments	162,290	10,819	—	10,819	
TOTAL	43,606,940	2,907,128	5,841,911	8,749,039	
TOTAL NET CHARGES	*76,966,510*	*5,131,102*	5,840,415	709,313	709,313
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	*23,777,440*	*1,585,163*	—	*1,585,163*	
Working Expenses	8,921,190	594,746	—	594,746	
	14,856,250	*990,417*	—	*990,417*	
Portion of Land Revenue due to Irrigation	*9,647,380*	*643,158*	—	*643,158*	
	24,503,630	*1,633,575*		*1,633,575*	
Interest on Debt in India	12,842,490	856,166	—	856,166	
Net Receipts FROM MAJOR WORKS	*11,661,140*	*777,409*	—	*777,409*	
Minor Works and Navigation:					
Charges	9,659,710	643,981	1,117	645,098	
Receipts	*2,273,820*	*151,588*	—	*151,588*	
NET CHARGES FOR MINOR WORKS	7,385,890	492,393	1,117	493,510	
TOTAL NET CHARGES (*or Receipts*)	*4,275,250*	*285,016*	1,117	*283,899*	*283,899*
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on pages 14 and 15)	*89,702,290*	*5,984,153*	6,125,917	141,764	141,764

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1897-8.	1898-9.	1899 1900.
	£.	£	£.
East Indian Railway	135,339	141,221	147,359
Eastern Bengal Railway	13,810	14,347	14,904
Scinde, Punjab, and Delhi Railway	55,105	57,233	59,443
TOTAL £.	204,254	212,801	221,706

APPENDIX VII.—*continued.*

1898-99.					1899-1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,586,694	1,039,113	111,013	1,150,126		16,303,233	1,086,882	95,365	1,182,247	
19,140,671	*1,276,045*	—	*1,276,045*		*19,624,722*	*1,308,315*	—	*1,308,315*	
3,553,977	*236,932*	111,013	*125,919*		*3,321,489*	*221,433*	95,365	*126,068*	*126,068*
				125,919					
7,831,225	522,082	162,339	684,421		8,311,045	554,070	172,712	726,782	
10,696,792	*713,119*	*7,417*	*720,536*		*12,393,431*	*826,229*	*6,444*	*832,673*	
2,865,567	*191,037*	154,922	*36,115*		*4,082,386*	*272,159*	166,268	*105,891*	*105,891*
				36,115					
196,136,243	*13,075,750*	*230*	*13,075,980*		*219,794,896*	*14,652,993*	*230*	*14,653,223*	
99,852,913	6,656,861	—	6,656,861		107,217,062	7,147,804	—	7,147,804	
96,283,330	*6,418,889*	*230*	*6,419,119*		*112,577,834*	*7,505,189*	*230*	*7,505,419*	
30,826,730	*2,055,115*	—	*2,055,115*		*28,608,328*	*1,907,215*	—	*1,907,215*	
437,146	*29,143*	*296*	*29,439*		*395,755*	*26,384*	*1,023*	*27,407*	
127,547,206	*8,503,147*	*526*	*8,503,673*		*141,581,817*	*9,438,788*	*1,253*	*9,440,041*	
43,092,506	2,872,834	3,711,690	6,584,524		45,252,508	3,016,834	3,741,444	6,758,278	
4,064,429	270,962	2,162,525	2,433,487		5,279,387	351,959	2,172,336	2,524,295	
1,044,051	69,603	—	69,603		571,433	38,096	—	38,096	
543,366	36,224	—	36,224		639,242	42,616	—	42,616	
48,744,352	3,249,623	5,874,215	9,123,838		51,742,570	3,449,505	5,913,780	9,363,285	
78,802,854	*5,253,524*	5,873,689	620,165	620,165	*89,839,247*	*5,989,283*	5,912,527	*76,756*	*76,756*
22,129,300	*1,475,287*	—	*1,475,287*		*23,677,938*	*1,578,529*	—	*1,578,529*	
9,403,929	626,929	—	626,929		9,971,283	664,753	—	664,753	
12,725,371	*848,358*	—	*848,358*		*13,706,655*	*913,776*	—	*913,776*	
10,087,584	*672,505*	—	*672,505*		*10,052,606*	*670,174*	—	*670,174*	
22,812,955	*1,520,863*	—	*1,520,863*		*23,759,261*	*1,583,950*	—	*1,583,950*	
13,126,938	875,129	—	875,129		13,451,236	896,749	—	896,749	
9,686,017	*645,734*	—	*645,734*		*10,308,025*	*687,201*	—	*687,201*	
9,376,241	625,083	1,815	626,898		10,509,570	700,638	1,335	701,973	
2,413,856	*160,924*	—	*160,924*		*2,267,383*	*151,159*	—	*151,159*	
6,962,385	464,159	1,815	465,974		8,242,187	549,479	1,335	550,814	
2,723,632	*181,575*	1,815	*179,760*		*2,065,838*	*137,722*	1,335	*136,387*	*136,387*
				179,760					
87,946,030	*5,863,068*	6,141,439	278,371	**278,371**	*99,308,960*	*6,620,597*	6,175,495	*445,102*	*445,102*

APPENDIX VII.—*continued.*

COMMERCIAL SERVICES.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Charges	16,873,414	1,124,894	97,320	1,222,214	
Deduct,—Receipts	*20,357,340*	*1,357,156*	—	*1,357,156*	
Net Receipts	*3,483,926*	*232,262*	97,320	*134,942*	*134,942*
2. TELEGRAPH:					
Charges	8,340,867	556,058	226,629	782,687	
Deduct,—Receipts	*13,278,042*	*885,202*	*10,614*	*895,816*	
Net Receipts	*4,937,165*	*329,144*	216,015	*113,129*	*113,129*
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	*254,303,499*	*16,953,567*	*230*	*16,953,797*	
Working Expenses	126,985,686	8,465,712	—	8,465,712	
Net Receipts	*127,317,813*	*8,487,855*	*230*	*8,488,085*	
Guaranteed Railways: *Net Traffic Receipts*	*19,753,492*	*1,316,899*	—	*1,316,899*	
Subsidised Companies: *Repayment of Advances of Interest*	*320,134*	*21,342*	*1,591*	*22,933*	
TOTAL	*147,391,439*	*9,826,096*	*1,821*	*9,827,917*	
Charges:					
State Railways:					
Interest and Annuities*	46,682,461	3,112,165	4,556,471	7,668,636	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	2,688,133	179,209	1,589,417	1,768,626	
Subsidised Companies: Land, &c.	261,213	17,414	—	17,414	
Miscellaneous: Surveys and Central Establishments	721,761	48,117		48,117	
TOTAL	50,353,568	3,356,905	6,145,888	9,502,793	
TOTAL NET CHARGES (*or Receipts*)	*97,057,871*	*6,469,191*	6,144,067	*325,124*	*325,124*
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	*24,771,151*	*1,651,410*	—	*1,651,410*	
Working Expenses	10,336,344	689,090	—	689,090	
	14,434,807	*962,320*	—	*962,320*	
Portion of Land Revenue due to Irrigation	*11,236,246*	*749,083*	—	*749,083*	
	25,671,053	*1,711,403*	—	*1,711,403*	
Interest on Debt	13,819,929	921,328	—	921,328	
Net Receipts FROM MAJOR WORKS	*11,851,124*	*790,075*	—	*790,075*	
Minor Works and Navigation:					
Charges	10,639,011	709,267	642	709,909	
Receipts	*2,331,393*	*155,426*	—	*155,426*	
NET CHARGES FOR MINOR WORKS	8,307,618	553,841	642	554,483	
TOTAL *Net Receipts* (*or Charges*)	*3,543,506*	*236,234*	642	*235,592*	*235,592*
TOTAL NET CHARGES (OR RECEIPTS) FOR COMMERCIAL SERVICES (shown on page 15)	*109,002,468*	*7,266,831*	6,458,044	*808,787*	*808,787*

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1900-01.	1901-02.
	£.	£.
East Indian Railway	153,764	160,446
Eastern Bengal Railway	15,483	16,085
Scinde, Punjab, and Delhi Railway	61,739	64,122
Great Indian Peninsula Railway	171,038	349,423

APPENDIX VII.—*continued.*

1901–02.

INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
17,783,206	1,185,547	95,077	1,280,624	
20,755,636	*1,383,709*	—	*1,383,709*	
2,972,430	*198,162*	95,077	*103,085*	*103,085*
9,129,836	608,656	295,531	904,187	
13,494,365	*899,624*	*8,485*	*908,109*	
4,364,529	*290,968*	287,046	*3,922*	*3,922*
289,109,940	*19,273,996*	*3,230*	*19,277,226*	
142,385,017	9,492,334	—	9,492,334	
146,724,923	*9,781,662*	*3,230*	*9,784,892*	
13,724,833	*914,989*	—	*914,989*	
485,876	*32,392*	*1,361*	*33,753*	
160,935,632	*10,729,043*	*4,591*	*10,733,634*	
48,352,191	3,223,480	5,406,829	8,630,309	
2,320,090	154,673	1,009,544	1,164,217	
201,611	13,441	—	13,441	
1,185,770	79,051	—	79,051	
52,059,662	3,470,645	6,416,373	9,887,018	
108,875,970	*7,258,398*	6,411,782	*846,616*	*846,616*
23,393,665	*1,559,578*	—	*1,559,578*	
10,528,805	701,920	—	701,920	
12,864,860	*857,658*	—	*857,658*	
12,200,957	*813,397*	—	*813,397*	
25,065,817	*1,671,055*	—	*1,671,055*	
14,161,844	944,123	—	944,123	
10,903,973	*726,932*	—	*726,932*	
10,758,235	717,216	1,442	718,658	
2,468,966	*164,598*	—	*164,598*	
8,289,269	552,618	1,442	554,060	
2,614,704	*174,314*	1,442	*172,872*	*172,872*
118,827,633	*7,921,842*	6,795,347	*1,126,495*	*1,126,495*

APPENDIX VIII.

FAMINE RELIEF AND INSURANCE.	1891–92.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	234,230	15,615	—	15,615	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	4,847,950	323,197	—	323,197	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	754,530	50,302	1,728	52,030	
4. REDUCTION OR AVOIDANCE OF DEBT	6,821,700	454,780	—	454,780	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 12 and 13)	12,658,410	843,894	1,728	845,622	**845,622**
5. NET CHARGES ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*1,848,435*	*123,229*	249,267	126,038	
BENGAL-NAGPUR RAILWAY	*3,312,510*	*220,834*	249,250	28,416	
TOTAL IN RAILWAY REVENUE ACCOUNT	*5,160,945*	*344,063*	498,517	154,454	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	7,497,465	499,831	500,245	1,000,076	

APPENDIX VIII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1894–95.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	102,580	6,839	—	6,839	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	5,568,670	371,245	—	371,245	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	427,930	28,528	173	28,701	
4. REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 13 and 16)	6,099,180	406,612	173	406,785	**406,785**
5. NET CHARGES ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*1,431,780*	*95,452*	253,221	157,769	
BENGAL-NAGPUR RAILWAY	*2,383,140*	*158,876*	260,950	102,074	
TOTAL IN RAILWAY REVENUE ACCOUNT	*3,814,920*	*254,328*	514,171	259,843	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	2,284,260	152,284	514,344	666,628	

APPENDIX VIII.

1892–93.					1893–94.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
708,410	47,227	—	47,227		4,960	330	—	330	
9,844,690	656,313	—	656,313		10,609,540	707,303	—	707,303	
550,540	36,703	3,583	40,286		560,440	37,363	186	37,549	
—	—	—	—		—	—	—	—	
11,103,640	740,243	3,583	743,826	**743,826**	11,174,940	744,996	186	745,182	**745,182**
1,265,115	*84,341*	253,441	169,100		*1,083,885*	*72,259*	255,721	183,462	
2,485,035	*165,669*	252,500	86,831		*2,928,615*	*195,241*	259,624	64,383	
3,750,150	*250,010*	505,941	255,931		*4,012,500*	*267,500*	515,345	247,845	
7,353,490	490,233	509,524	999,757		7,162,440	477,496	515,531	993,027	

Appendix VIII.—*continued.*

1895–96.					1896–97.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
183,010	12,200	—	12,200		20,656,410	1,377,094	8,360	1,385,454	
5,298,670	353,245	—	353,245		—	—	—	—	
383,170	25,545	—	25,545		468,300	31,220	—	31,220	
—	—	—	—		—	—	—	—	
5,864,850	390,990	—	390,990	**390,990**	21,124,710	1,408,314	8,360	1,416,674	**1,416,674**
1,039,890	*69,326*	251,970	182,644		*1,501,560*	*100,104*	252,751	152,647	
2,425,005	*161,667*	254,700	93,033		*1,815,390*	*121,026*	260,950	139,924	
3,464,895	*230,993*	506,670	275,677		*3,316,950*	*221,130*	513,701	292,571	
2,399,955	159,997	506,670	666,667		17,807,760	1,187,184	522,061	1,709,245	

APPENDIX VIII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1897-98. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
1. FAMINE RELIEF	53,228,880	3,548,592	1,740	3,550,332	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	375,170	25,011	—	25,011	
4. REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 16 and 17)	53,604,050	3,573,603	1,740	3,575,343	**3,575,343**
NET CHARGE ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*2,252,325*	*150,155*	251,743	101,588	
BENGAL-NAGPUR RAILWAY	*2,073,945*	*138,263*	271,974	133,711	
TOTAL IN RAILWAY REVENUE ACCOUNT	*4,326,270*	*288,418*	523,717	235,299	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	49,277,780	3,285,185	525,457	3,810,642	

APPENDIX VIII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1900-01. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
1. FAMINE RELIEF	61,761,419	4,117,428	7,802	4,125,230	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	466,710	31,114	—	31,114	
4. REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 17)	62,228,129	4,148,542	7,802	4,156,344	**4,156,344**
5. NET CHARGE ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	—	—	—	—	
BENGAL-NAGPUR RAILWAY	*4,635,322*	*309,021*	318,544	9,523	
TOTAL IN RAILWAY REVENUE ACCOUNT	*4,635,322*	*309,021*	318,544	9,523	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	57,592,807	3,839,521	326,346	4,165,867	

APPENDIX VIII.—*continued.*

1898–99.					1899–1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
400,531	26,702	1	26,703		31,068,021	2,071,201	3,717	2,074,918	
6,903,526	460,235	—	460,235		—	—	—	—	
116,695	7,780	—	7,780		358,946	23,930	—	23,930	
4,452,378	296,825	—	296,825		—	—	—	—	
11,873,130	791,542	1	791,543	**791,543**	31,426,967	2,095,131	3,717	2,098,848	**2,098,848**
2,246,625	*149,775*	246,080	96,305		*3,287,143*	*219,143*	248,742	29,599	
2,640,720	*176,048*	288,200	112,152		—	—	—	—	
4,887,345	*325,823*	534,280	208,457		*3,287,143*	*219,143*	248,742	29,599	
6,985,785	465,719	534,281	1,000,000		28,139,824	1,875,988	252,459	2,128,447	

APPENDIX VIII.—*continued.*

1901–02.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
7,935,950	529,063	118	529,181	
—	—	—	—	
987,516	65,835	4,858	70,693	
4,269,574	284,638	—	284,638	
13,193,040	879,536	4,976	884,512	**884,512**
—	—	—	—	
3,194,501	*212,967*	328,455	115,488	
3,194,501	*212,967*	328,455	115,488	
9,998,539	666,569	333,431	1,000,000	

APPENDIX IX.

1891-92.

CIVIL DEPARTMENTS.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION:					
Charges	14,334,230	955,615	249,532	1,205,147	
					1,205,147
2. LAW COURTS:					
Charges	28,390,910	1,892,727	480	1,893,207	
Receipts	*3,758,430*	*250,562*	—	*250,562*	
	24,632,480	1,642,165	480	1,642,645	
					1,642,645
3. JAILS:					
Charges	8,997,320	599,821	159	599,980	
Receipts	*3,112,970*	*207,531*		*207,531*	
	5,884,350	392,290	159	392,449	
					392,449
4. POLICE:					
Charges	38,686,100	2,579,073	—	2,579,073	
Receipts	*3,815,400*	*254,360*	—	*254,360*	
	34,870,700	2,324,713	-	2,324,713	
					2,324,713
5. MARINE (including River Navigation):					
Charges	4,365,530	291,035	133,447	424,482	
Receipts	*2,224,140*	*148,276*		*148,276*	
	2,141,390	142,759	133,447	276,206	
					276,206
6. EDUCATION:					
Charges	14,223,190	948,213	1,727	949,940	
Receipts	*2,117,240*	*141,149*	—	*141,149*	
	12,105,950	807,064	1,727	808,791	
					808,791
7. ECCLESIASTICAL:					
Charges	1,610,140	107,343	406	107,749	
					107,749
8. MEDICAL:					
Charges	8,754,070	583,605	6,468	590,073	
Receipts	*597,940*	*39,863*	*2,309*	*42,172*	
	8,156,130	543,742	4,159	547,901	
					547,901
9. POLITICAL:					
Charges	7,306,980	487,132	25,806	512,938	
					512,938
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	5,445,640	363,043	29,893	392,936	
Receipts	*895,070*	*59,671*	*506*	*60,177*	
	4,550,570	303,372	29,387	332,759	
					332,759
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 12 and 13)	115,592,920	7,706,195	445,103	8,151,298	8,151,298

APPENDIX IX.

1892–93.					1893–94.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
14,625,380	975,026	255,545	1,230,571		15,191,320	1,012,755	265,812	1,278,567	1,278,567
				1,230,571					
28,761,240	1,917,416	191	1,917,607		29,960 900	1,997,393	197	1,997,590	
3,774,440	*251,629*	—	*251,629*		*3,724,050*	*248,270*	—	*248,270*	
24,986,800	1,665,787	191	1,665,978		26,236,850	1,749,123	197	1,749,320	1,749,320
				1,665,978					
9,180,600	612,040	426	612,466		9,240,530	616,035	27	616,062	
3,091,970	*206,131*	—	*206,131*		*3,061,910*	*204,127*	—	*204,127*	
6,088,630	405,909	426	406,335		6,178,620	411,908	27	411,935	411,935
				406,335					
38,736,450	2,582,430	—	2,582,430		39,186,930	2,612,462	662	2,613,124	
3,959,670	*263,978*	—	*263,978*		*4,175,310*	*278,354*	—	*278,354*	
34,776,780	2,318,452	—	2,318,452		35,011,620	2,334,108	662	2,334,770	2,334,770
				2,318,452					
3,918,750	261,250	290,476	551,726		3,493,080	232,872	245,443	478,315	
1,568,550	*104,570*	—	*104,570*		*1,524,240*	*101,616*	—	*101,616*	
2,350,200	156,680	290,476	447,156		1,968,840	131,256	245,443	376,699	376,699
				447,156					
14,342,340	956,156	1,742	957,898		14,690,270	979,351	1,657	981,008	
2,102,870	*140,192*	—	*140,192*		*2,161,780*	*144,118*	—	*144,118*	
12,239,470	815,964	1,742	817,706		12,528,490	835,233	1,657	836,890	836,890
				817,706					
1,676,270	111,751	300	112,051		1,763,760	117,584	137	117,721	117,721
				112,051					
9,261,650	617,443	9,663	627,106		9,679,690	645,313	6,760	652,073	
669,270	*44,618*	*3,094*	*47,712*		*719,440*	*47,963*	*1,934*	*49,897*	
8,592,380	572,825	6,569	579,394		8,960,250	597,350	4,826	602,176	602,176
				579,394					
8,063,580	537,572	22,327	559,899		9,296,000	619,733	21,958	641,691	641,691
				559,899					
4,025,940	268,396	44,128	312,524		4,263,580	284,239	39,960	324,199	
854,190	*56,946*	*515*	*57,461*		*905,110*	*60,341*	*562*	*60,903*	
3,171,750	211,450	43,613	255,063		3,358,470	223,898	39,398	263,296	263,296
				255,063					
116,571,240	7,771,416	621,189	8,392,605	**8,392,605**	120,494,220	8,032,948	580,117	8,613,065	**8,613,065**

APPENDIX IX.—*continued.*

CIVIL DEPARTMENTS.	1894-95.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION:					
Charges	15,862,160	1,057,477	273,303	1,330,780	1,330,780
2. LAW COURTS:					
Charges	30,678,750	2,045,250	226	2,045,476	
Receipts	*3,704,820*	*246,988*	—	*246,988*	
	26,973,930	1,798,262	226	1,798,488	1,798,488
3. JAILS:					
Charges	9,051,400	603,427	1,248	604,675	
Receipts	*3,088,780*	*205,919*	—	*205,919*	
	5,962,620	397,508	1,248	398,756	398,756
4. POLICE:					
Charges	39,874,460	2,658,298	850	2,659,148	
Receipts	*4,062,220*	*270,815*	—	*270,815*	
	35,812,240	2,387,483	850	2,388,333	2,388,333
5. MARINE (including River Navigation):					
Charges	3,333,370	222,224	185,212	407,436	
Receipts	*1,548,830*	*103,255*	—	*103,255*	
	1,784,540	118,969	185,212	304,181	304,181
6. EDUCATION:					
Charges	15,083,720	1,005,581	1,556	1,007,137	
Receipts	*2,140,340*	*142,689*	—	*142,689*	
	12,943,380	862,892	1,556	864,448	864,448
7. ECCLESIASTICAL:					
Charges	1,854,290	123,619	50	123,669	123,669
8. MEDICAL:					
Charges	10,034,380	668,959	6,437	675,396	
Receipts	*780,610*	*52,041*	*1,878*	*53,919*	
	9,253,770	616,918	4,559	621,477	621,477
POLITICAL:					
Charges	8,580,790	572,053	21,564	593,617	593,617
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	4,221,580	281,439	43,248	324,687	
Receipts	*922,740*	*61,516*	*374*	*61,890*	
	3,298,840	219,923	42,874	262,797	262,797
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 13 and 16)	122,326,560	8,155,104	531,442	8,686,546	**8,686,546**

APPENDIX IX.—*continued.*

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,940,890	1,062,726	243,955	1,306,681	1,306,681	15,872,780	1,058,185	260,322	1,318,507	1,318,507
30,876,040	2,058,403	491	2,058,894		30,933,110	2,062,207	1,379	2,063,586	
3,778,740	*251,916*	—	*251,916*		*3,561,840*	*237,456*	—	*237,456*	
27,097,300	1,806,487	491	1,806,978	1,806,978	27,371,270	1,824,751	1,379	1,826,130	1,826,130
9,567,620	637,842	1,329	639,171		10,822,460	721,497	778	722,275	
3,122,980	*208,199*	—	*208,199*		*3,087,330*	*205,822*	—	*205,822*	
6,444,640	429,643	1,329	430,972	430,972	7,735,130	515,675	778	516,453	516,453
40,391,750	2,692,783	933	2,693,716		41,555,770	2,770,385	592	2,770,977	
4,178,920	*278,594*	—	*278,594*		*4,369,160*	*291,277*	—	*291,277*	
36,212,830	2,414,189	933	2,415,122	2,415,122	37,186,610	2,479,108	592	2,479,700	2,479,700
3,267,520	217,835	236,599	454,434		3,668,660	244,577	212,785	457,362	
1,693,740	*112,916*	—	*112,916*		*1,604,770*	*106,984*	—	*106,984*	
1,573,780	104,919	236,599	341,518	341,518	2,063,890	137,593	212,785	350,378	350,378
15,342,720	1,022,848	1,260	1,024,108		15,734,000	1,048,933	1,656	1,050,589	
2,197,230	*146,482*	—	*146,482*		*2,207,820*	*147,188*	—	*147,188*	
13,145,490	876,366	1,260	877,626	877,626	13,526,180	901,745	1,656	903,401	903,401
1,921,350	128,090	156	128,246	128,246	1,891,440	126,096	145	126,241	126,241
10,200,770	680,051	6,159	686,210		10,651,580	710,105	6,947	717,052	
807,780	*53,852*	*1,862*	*55,714*		*908,640*	*60,576*	*1,717*	*62,293*	
9,392,990	626,199	4,297	630,496	630,496	9,742,940	649,529	5,230	654,759	654,759
9,782,540	652,169	47,693	699,862	699,862	9,632,320	642,155	24,186	666,341	666,341
4,496,420	299,761	26,327	326,088		4,739,380	315,959	30,124	346,083	
1,024,530	*68,302*	*485*	*68,787*		*1,010,550*	*67,370*	*425*	*67,795*	
3,471,890	231,459	25,842	257,301	257,301	3,728,830	248,589	29,699	278,288	278,288
124,983,700	8,332,247	562,555	8,894,802	**8,894,802**	128,751,391	8,583,426	536,772	9,120,198	**9,120,198**

APPENDIX IX.—*continued.*

CIVIL DEPARTMENTS.	1897-98.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
I. GENERAL ADMINISTRATION:					
Charges	15,880,160	1,058,677	257,745	1,316,422	1,316,422
2. LAW COURTS:					
Charges	31,324,810	2,088,321	795	2,089,116	
Receipts	*3,569,130*	*237,942*	—	*237,942*	
	27,755,680	1,850,379	795	1,851,174	1,851,174
3. JAILS:					
Charges	11,187,030	745,802	2,218	748,020	
Receipts	*3,062,800*	*204,186*	—	*204,186*	
	8,124,230	541,616	2,218	543,834	543,834
4. POLICE:					
Charges	42,328,550	2,821,903	683	2,822,586	
Receipts	*4,483,300*	*298,887*	—	*298,887*	
	37,845,250	2,523,016	683	2,523,699	2,523,699
5. MARINE (including River Navigation):					
Charges	3,447,620	229,842	213,853	443,695	
Receipts	*2,007,240*	*133,816*	—	*133,816*	
	1,440,380	96,026	213,853	309,879	309,879
6. EDUCATION:					
Charges	15,786,630	1,052,442	1,541	1,053,983	
Receipts	*2,175,180*	*145,012*	—	*145,012*	
	13,611,450	907,430	1,541	908,971	908,971
7. ECCLESIASTICAL:					
Charges	1,735,790	115,719	245	115,964	115,964
8. MEDICAL:					
Charges	13,289,520	885,968	16,931	902,899	
Receipts	*876,740*	*58,449*	*1,622*	*60,071*	
	12,412,780	827,519	15,309	842,828	842,828
9. POLITICAL:					
Charges	8,957,600	597,173	24,349	621,522	621,522
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	4,947,060	329,804	26,109	355,913	
Receipts	*1,030,630*	*68,709*	*303*	*69,012*	
	3,916,430	261,095	25,806	286,901	286,901
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 16 and 17)	131,679,750	8,778,650	542,544	9,321,194	**9,321,194**

APPENDIX IX.—*continued.*

1898–99.					1899–1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,814,295	1,054,286	252,496	1,306,782	1,306,782	15,960,801	1,064,053	320,023	1,384,076	1,384,076
30,727,343	2,048,490	794	2,049,284		31,213,533	2,080,902	547	2 081,449	
3,688,633	*245,909*	—	*245,909*		*3,540,262*	*236,017*	—	*236,017*	
27,038,710	1,802,581	794	1,803,375	1,803,375	27,673,271	1,844,885	547	1,845,432	1,845,432
10,288,204	685,880	133	686,013		10,260,188	684,013	222	684,235	
3,085,531	*205,702*	—	*205,702*		*3,403,582*	*226,905*	—	*226,905*	
7,202,673	480,178	133	480,311	480,311	6,856,606	457,108	222	457,330	457,330
41,795,480	2,786,365	778	2,787,143		42,762,727	2,850,848	448	2,851,296	
4,362,044	*290,803*	—	*290,803*		*4,262,843*	*284,190*	—	*284,190*	
37,433,436	2,495,562	778	2,496,340	2,496,340	38,499,884	2,566,658	448	2,567,106	2,567,106
3,360,546	224,037	204,787	428,824		3,088,823	205,922	327,970	533,892	
1,906,628	*127,109*	—	*127,109*		*2,046,815*	*136,454*	—	*136,454*	
1,453,918	96,928	204,787	301,715	301,715	1,042,008	69,468	327,970	397,438	397,438
15,956,775	1,063,785	1,917	1,065,702		16,264,003	1,084,267	1,852	1,086,119	
2,308,476	*153,898*	—	*153,898*		*2,374,897*	*158,326*	—	*158,326*	
13,648,299	909,887	1,917	911,804	911,804	13,889,106	925,941	1,852	927,793	927,793
1,697,403	113,160	795	113,955	113,955	1,707,796	113,853	211	114,064	114,064
16,012,347	1,067,490	10,273	1,077,763		13,993,722	932,915	11,689	944,604	
840,021	*56,001*	*1,547*	*57,548*		*915,715*	*61,048*	*1,521*	*62,569*	
15,172,326	1,011,489	8,726	1,020,215	1,020,215	13,078,007	871,867	10,168	882,035	882,035
8,660,466	577,364	24,627	601,991	601,991	10,468,139	697,876	23,960	721,836	721,836
5,223,538	348,236	21,144	369,380		5,283,680	352,245	28,772	381,017	
1,044,117	*69,608*	*447*	*70,055*		*1,201,341*	*80,090*	*493*	*80,583*	
4,179,421	278,628	20,697	299,325	299,325	4,082,339	272,155	28,279	300,434	300,434
132,300,947	8,820,063	515,750	9,335,813	**9,335,813**	133,257,957	8,883,864	713,680	9,597,544	**9,597,544**

APPENDIX IX.—*continued.*

CIVIL DEPARTMENTS.	1900-01.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
GENERAL ADMINISTRATION:					
Charges	16,267,295	1,084,486	255,196	1,339,682	1,339,682
2. LAW COURTS:					
Charges	31,860,797	2,124,053	261	2,124,314	
Receipts	*3,429,467*	*228,631*	—	*228,631*	
	28,431,330	1,895,422	261	1,895,683	1,895,683
3. JAILS:					
Charges	11,955,882	797,058	—	797,058	
Receipts	*3,676,810*	*245,120*	—	*245,120*	
	8,279,072	551,938	—	551,938	551,938
4. POLICE:					
Charges	43,751,116	2,916,741	1,245	2,917,986	
Receipts	*4,483,431*	*298,895*	—	*298,895*	
	39,267,685	2,617,846	1,245	2,619,091	2,619,091
5. MARINE (including River Navigation):					
Charges	3,568,472	237,898	352,023	589,921	
Receipts	*2,316,938*	*154,463*	—	*154,463*	
	1,251,534	83,435	352,023	435,458	435,458
6. EDUCATION:					
Charges	16,326,203	1,088,414	2,708	1,091,122	
Receivts	*2,437,052*	*162,470*	—	*162,470*	
	13,889,151	925,944	2,708	928,652	928,652
7. ECCLESIASTICAL:					
Charges	1,733,963	115,598	753	116,351	116,351
8. MEDICAL:					
Charges	14,038,220	935,881	5,222	941,103	
Receipts	*935,096*	*62,339*	*1,487*	*63,826*	
	13,103,124	873,542	3,735	877,277	877,277
9. POLITICAL:					
Charges	8,441,227	562,748	24,743	587,491	587,491
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	6,382,287	425,486	41,107	466,593	
Receipts	*1,338,673*	*89,245*	*425*	*89,670*	
	5,043,614	336,241	40,682	376,923	376,923
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on page 17)	135,707,995	9,047,200	681,346	9,728,546	**9,728,546**

APPENDIX IX.—*continued.*

1901–02.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
16,554,642	1,103,643	259,112	1,362,755	1,362,755
32,358,574	2,157,238	504	2,157,742	
3,483,159	*232,211*	—	*232,211*	
28,875,415	1,925,027	504	1,925,531	1,925,531
11,561,297	770,753	813	771,566	
3,757,836	*250,522*	—	*250,522*	
7,803,461	520,231	813	521,044	521,044
44,341,080	2,956,072	994	2,957,066	
4,403,637	*293,576*	—	*293,576*	
39,937,443	2,662,496	994	2,663,490	2,663,490
4,258,472	283,898	314,351	598,249	
2,181,681	*145,439*	—	*145,439*	
2,076,891	138,459	314,351	452,810	452,810
16,943,997	1,129,600	2,734	1,132,334	
2,600,026	*173,335*	—	*173,335*	
14,343,971	956,265	2,734	958,999	958,999
1,684,155	112,277	499	112,776	112,776
12,887,984	859,199	4,886	864,085	
1,033,057	*68,870*	*1,373*	*70,243*	
11,854,927	790,329	3,513	793,842	793,842
10,200,690	680,046	7,028	687,074	687,074
7,079,786	471,986	31,166	503,152	
1,431,570	*95,438*	*434*	*95,872*	
5,648,216	376,548	30,732	407,280	407,280
138,979,811	9,265,321	620,280	9,885,601	9,885,601

APPENDIX X.

MISCELLANEOUS CIVIL CHARGES.	1891-92. India. Rupees.	India. Equivalent at Rs. 15 = 1l.	England. Sterling.	Total.	Net Expenditure
		£.	£.	£.	£.
1. Territorial and Political Pensions:					
Charges	4,801,890	320,126	54,223	374,349	374,349
2. Furlough and Absentee Allowances:					
Charges	6,570	438	192,228	192,666	192,666
3. Superannuation Allowances and Pensions:					
Charges	8,485,060	565,670	1,726,046	2,291,716	
Receipts	*2,172,230*	*144,815*	*100,605*	*245,420*	
	6,312,830	420,855	1,625,441	2,046,296	2,046,296
4. Stationery and Printing:					
Charges	5,439,400	362,627	41,098	403,725	
Receipts	*834,080*	*55,606*	—	*55,606*	
	4,605,320	307,021	41,098	348,119	348,119
Total Net Miscellaneous Civil Charges (shown on pages 12 and 13)	15,726,610	1,048,440	1,912,990	2,961,430	2,961,430

Appendix X.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1894-95. India. Rupees.	India. Equivalent at Rs. 15 = 1l.	England. Sterling.	Total.	Net Expenditure.
		£.	£.	£.	£.
1. Territorial and Political Pensions:					
Charges	4,584,230	305,615	6,907	312,522	312,522
2. Furlough and Absentee Allowances:					
Charges	12,710	847	220,651	221,498	221,498
3. Superannuation Allowances and Pensions:					
Charges	9,448,650	629,910	1,788,908	2,418,818	
Receipts	*2,099,550*	*139,970*	*93,108*	*234,078*	
	7,349,100	489,940	1,694,800	2,184,740	2,184,740
4. Stationery and Printing:					
Charges	6,062,720	404,182	48,536	452,718	
Receipts	*854,120*	*56,808*	—	*56,808*	
	5,210,600	347,374	48,536	395,910	395,910
Total Net Miscellaneous Civil Charges (shown on pages 13 and 16)	17,156,640	1,143,776	1,970,894	3,114,670	3,114,670

APPENDIX X.

1892–93.					1893–94.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,947,960	329,864	29,218	359,082	359,082	4,722,280	314,819	21,950	336,769	336,769
13,350	890	207,826	208,716	208,716	15,480	1,032	197,521	198,553	198,553
8,811,900	587,460	1,810,546	2,398,006		9,105,470	607,031	1,784,051	2,391,082	
2,007,410	*133,827*	*101,000*	*234,827*		*2,161,520*	*144,101*	*97,904*	*242,005*	
6,804,490	453,633	1,709,546	2,163,179	2,163,179	6,943,950	462,930	1,686,147	2,149,077	2,149,077
5,632,980	375,532	52,868	428,400		5,981,960	398,797	51,510	450,307	
808,410	*53,894*	—	*53,894*		*844,980*	*56,332*	—	*56,332*	
4,824,570	321,638	52,868	374,506	374,506	5,136,980	342,465	51,510	393,975	393,975
16,590,370	1,106,025	1,999,458	3,105,483	**3,105,483**	16,818,690	1,121,246	1,957,128	3,078,374	**3,078,374**

APPENDIX X.—*continued.*

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,372,500	291,500	9,565	301,065	301,065	4,214,660	280,977	9,592	290,569	290,569
7,930	529	223,537	224,066	224,066	7,460	497	225,783	226,280	226,280
9,691,460	646,098	1,817,694	2,463,792		10,059,610	670,641	1,874,519	2,545,160	
2,043,130	*136,209*	*96,901*	*233,110*		*2,022,050*	*134,803*	*93,786*	*228,589*	
7,648,330	509,889	1,720,793	2,230,682	2,230,682	8,037,560	535,838	1,780,733	2,316,571	2,316,571
6,052,180	403,478	45,443	448,921		6,100,880	406,725	41,807	448,532	
842,870	*56,191*	—	*56,191*		*864,000*	*57,600*	—	*57,600*	
5,209,310	347,287	45,443	392,730	392,730	5,236,880	349,125	41,807	390,932	390,932
17,238,070	1,149,205	1,999,338	3,148,543	**3,148,543**	17,496,560	1,166,437	2,057,915	3,224,352	**3,224,352**

APPENDIX X.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1897–98.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITUR
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£.	£.	£.	£.
Charges	4,278,710	285,247	9,332	294,579	294 579
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	7,630	509	187,640	188,149	188.149
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	10,485,950	699,064	1,901,744	2,600,808	
Receipts	*2,062,950*	*137,530*	*87,639*	*225,169*	
	8,423,000	561,534	1,814,105	2,375,639	2.375,639
4. STATIONERY AND PRINTING:					
Charges	6,389,830	425,989	54,449	480,438	
Receipts	*800,030*	*53,336*	—	*53,336*	
	5,589,800	372,653	54,449	427,102	427,102
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 16 and 17)	18,299,140	1,219,943	2,065,526	3,285,469	**3,285,469**

APPENDIX X.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1900 01.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITU
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£.	£.	£.	£.
Charges	3,877,633	258,509	20,805	279,314	279.31
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	23	1	250,864	250,865	250.86
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	11,405,469	760,365	1,950,936	2,711,301	
Receipts	*1,647,651*	*109,843*	*84,270*	*194,113*	
	9,757,818	650,522	1,866,666	2,517,188	2,517,18
4. STATIONERY AND PRINTING					
Charges	6,629,107	441,941	67,350	509,291	
Receipts	*834,370*	*55,625*	—	*55,625*	
	5,794,737	386,316	67,350	453,666	453,66
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 17)	19,430,211	1,295,348	2,205,685	3,501,033	**3,501,03**

APPENDIX X.—*continued.*

1898–99.					1899–1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,136,446	275,763	11,577	287,340	287,340	3,983,365	265,558	11,452	277,010	277,010
15,949	1,063	259,009	260,072	260,072	9,660	644	282,881	283,525	283,525
10,659,923	710,662	1,942,917	2,653,579		11,086,006	739,067	1,965,402	2,704,469	
1,738,055	*115,870*	*92,698*	*208,568*		*1,721,032*	*114,735*	*90,026*	*204,761*	
8,921,868	594,792	1,850,219	2,445,011	2,445,011	9,364,974	624,332	1,875,376	2,499,708	2,499,708
6,419,119	427,941	49,458	477,399		6,792,810	452,854	59,700	512,554	
871,250	*58,083*	—	*58,083*		*894,882*	*59,659*	—	*59,659*	
5,547,869	369,858	49,458	419,316	419,316	5,897,928	393,195	59,700	452,895	452,895
18,622,132	1,241,476	2,170,263	3,411,739	**3,411,739**	19,255,927	1,283,729	2,229,409	3,513,138	**3,513,138**

APPENDIX X.—*continued.*

1901–02.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
3,804,743	253,649	10,722	264,371	264,371
11,492	766	251,807	252,573	252,573
11,683,183	778,879	1,976,705	2,755,584	
1,691,786	*112,786*	*81,750*	*194,536*	
9,991,397	666,093	1,894,955	2,561,048	2,561,048
6,703,453	446,897	97,139	544,036	
943,693	*62,913*	—	*62,913*	
5,759,760	383,984	97,139	481,123	481,123
19,567,392	1,304,492	2,254,623	3,559,115	**3,559,115**

APPENDIX XI.

1891–92.

CIVIL WORKS.	India. Rupees.	India. Equivalent at Rs. 15 = 1*l.*	England. Sterling.	Total.	Net Expenditure.
		£.	£.	£.	£.
Civil Works:					
Charges	48,520,940	3,234,729	99,103	3,333,832	
Receipts	*5,383,230*	*358,882*	*27,197*	*386,079*	
Total Net Charges for Civil Works (shown on pages 12 and 13)	43,137,710	2,875,847	71,906	2,947,753	**2,947,753**

Appendix XI.—*continued.*

1894–95.

CIVIL WORKS.	India. Rupees.	India. Equivalent at Rs. 15 = 1*l.*	England. Sterling.	Total.	Net Expenditure.
		£.	£.	£.	£.
Civil Works:					
Charges	41,943,160	2,796,210	82,170	2,878,380	
Receipts	*5,863,970*	*390,931*	*25,342*	*416,273*	
Total Net Charges for Civil Works (shown on pages 13 and 16)	36,079,190	2,405,279	56,828	2,462,107	**2,462,107**

Appendix XI.—*continued.*

1897–98.

CIVIL WORKS.	India. Rupees.	India. Equivalent at Rs. 15 = 1*l.*	England. Sterling.	Total.	Net Expenditure.
		£.	£.	£.	£.
Civil Works:					
Charges	41,241,480	2,749,432	80,866	2,830,298	
Receipts	*5,700,710*	*380,047*	*28,911*	*408,958*	
Total Net Charges for Civil Works (shown on pages 16 and 17)	35,540,770	2,369,385	51,955	2,421,340	**2,421,340**

Appendix XI.—*continued.*

1900–01.

CIVIL WORKS.	India. Rupees.	India. Equivalent at Rs. 15 = 1*l.*	England. Sterling.	Total.	Net Expenditure.
		£.	£.	£.	£.
Civil Works:					
Charges	47,914,724	3,194,315	92,286	3,286,601	
Receipts	*5,940,014*	*396,001*	*26,714*	*422,715*	
Total Net Charges for Civil Works (shown on page 17)	41,974,710	2,798,314	65,572	2,863,886	**2,863,886**

APPENDIX XI.

1892–93.					1893–94.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
45,120,370	3,008,024	85,940	3,093,964		44,843,780	2,989,585	88,411	3,077,996	
5,635,430	*375,695*	*27,704*	*403,399*		*5,858,470*	*390,564*	*25,828*	*416,392*	
39,484,940	2,632,329	58,236	2,690,565	**2,690,565**	38,985,310	2,599,021	62,583	2,661,604	**2,661,604**

APPENDIX XI.—*continued.*

1895–96.					1896–97.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
44,525,740	2,968,382	86,375	3,054,757		44,745,370	2,983,024	91,371	3,074,395	
6,206,250	*413,750*	*24,724*	*438,474*		*5,913,920*	*394,261*	*26,224*	*420,485*	
38,319,490	2,554,632	61,651	2,616,283	**2,616,283**	38,831,450	2,588,763	65,147	2,653,910	**2,653,910**

APPENDIX XI.—*continued.*

1898–99.					1899–1900.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
45,084,594	3,005,639	99,043	3,104,682		48,095,324	3,206,355	91,735	3,298,090	
6,049,617	*403,308*	*30,519*	*433,827*		*5,655,627*	*377,042*	*29,058*	*406,100*	
39,034,977	2,602,331	68,524	2,670,855	**2,670,855**	42,439,697	2,829,313	62,677	2,891,990	**2,891,990**

APPENDIX XI.—*continued.*

1901–02.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
53,440,126	3,562,675	105,176	3,667,851	
6,049,091	*403,273*	*28,649*	*431,922*	
47,391,035	3,159,402	76,527	3,235,929	**3,235,929**

APPENDIX XII.

Construction of Railways Charged to Provincial and Local Revenues.	1891–92. India.		1892–93. India.		1893–94. India.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.		£.
Construction of Railways (shown on pages 12 and 13)	1,632,330	**108,822**	3,394,870	**226,324**†	739,030	**49,269**

APPENDIX XII.—*continued.*

Construction of Railways Charged to Provincial and Local Revenues.	1894–95. India.		1895–96. India.		1896–97. India.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.		£.
Construction of Railways (shown on pages 13 and 16)	196,090	**13,073**	76,610	**5,107**	127,500	**8,500**

APPENDIX XII.—*continued.*

Construction of Railways Charged to Provincial and Local Revenues.	1897–98. India.		1898–99. India.		1899–1900. India.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.		£.
Construction of Railways (shown on pages 16 and 17)	37,920	**2,528**	14,526	968	35,345	**2,356**

APPENDIX XII.—*continued.*

Construction of Railways Charged to Provincial and Local Revenues.	1900–01. India.		1901–02. India.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.
Construction of Railways (shown on page 17)	*12,329*	*822*	*1,000,633*	*66,709*

† Including 134,150*l.* charged to Imperial Revenues.

APPENDIX XIII.

PROVINCIAL ADJUSTMENTS.	1891–92.		1892–93.		1893–94.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£		£.
Increase of Provincial Balances by unspent Grants	—	—	—	—	—	—
Portion of Provincial Expenditure defrayed from Provincial Balances	*2,409,240*	*160,616*	*1,773,590*	*118,239*	*3,112,910*	*207,527*
(shown on pages 12 and 13).						

APPENDIX XIII.—*continued.*

PROVINCIAL ADJUSTMENTS.	1894–95.		1895–96.		1896–97.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.		
Increase of Provincial Balances by unspent Grants	—	—	3,791,090	**252,739**	—	—
Portion of Provincial Expenditure defrayed from Provincial Balances	*5,608,600*	*373,906*	—	—	*10,236,370*	*682,425*
(shown on pages 13 and 16).						

APPENDIX XIII.—*continued.*

PROVINCIAL ADJUSTMENTS.	1897–98.		1898–99.		1899–1900.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.		£.
Increase of Provincial Balances by unspent Grants	—	—	14,673,504	**978,234**	—	—
Portion of Provincial Expenditure defrayed from Provincial Balances	*4,576,780*	*305,119*	—	—	*3,093,299*	*206,220*
(shown on pages 16 and 17).						

APPENDIX XIII.—*continued.*

PROVINCIAL ADJUSTMENTS.	1900–01.		1901–02.		
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	
		£.		£.	
Increase of Provincial Balances by unspent Grants	2,858,828	**190,588**	16,084,655	**1,072,310**	
Portion of Provincial Expenditure defrayed from Provincial Balances	—	—	—	—	
(shown on page 17).					

BOMBAY BRANCH

OF THE

Royal Asiatic Society.

EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons, dated 10th March 1904;—*for*,

"RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Eleven Years from 1892–93 to 1902–03 (in continuation of Parliamentary Paper No. 95 of Session 1903)."

India Office,
11th May 1904.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Sir Henry Fowler.*)

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168. 1904.

MEMORANDUM.

THIS Return was first prepared in 1894, with the object of showing the Revenue of British India apart from the Departmental Receipts and the Expenditure after deducting those Receipts, on the principle adopted in the Return of the Net Public Income and Expenditure of the United Kingdom (*see* Parliamentary Paper 272 of 1903).

The Accounts of the Government of India show the transactions in India in rupees; the totals of these transactions are then shown in pounds, at the rate of 1 to 15; the sterling transactions in England are next stated; and the two last sets of figures are added together, so as to show in pounds the combined transactions in India and in England. For all ordinary purposes this method of reckoning is sufficiently correct. But the remittances to defray the net expenditure in England can hardly ever be effected at *exactly* 16 pence to the rupee throughout the year; and, further, the Government of India engages to receive certain sums and make certain payments at specified rates of exchange other than 16 pence to the rupee. The additions or subtractions to be made on this account are shown in a single line under the head of Exchange in the Miscellaneous group.

	£.
Taking the figures of the last year's Accounts, those for 1902–03, the Gross Revenue is - - - - - - - - - - - - - - - - - -	77,434,915
This sum includes, however, certain receipts which in the present Statement are treated as offsets against the cost of corresponding services and are therefore brought to account in the figures relating to Net Expenditure. They amount to - - -	4,062,981
Deducting these receipts, the Revenue from Land, Opium, Salt, Stamps, Excise, Provincial Rates, Customs, Assessed Taxes, Forest, Registration, Tributes, Railways, Irrigation, Post Office, Telegraph, Mint, Exchange, and Miscellaneous sources amounts to - - - - - - - - - - - - - - - - -	73,371,934
From this amount it is necessary to deduct the Refunds, Assignments and Compensations, Cost of the Cultivation and Manufacture of Opium, the expenses of the Railways, Irrigation, Post Office, Telegraphs and Mint, and the Miscellaneous charges. The total of these deductions is - - - - - - - - - - - - -	28,683,677
The Balance is that shewn in the present Statement as the total Net Revenue -	44,688,257
Similarly, the Gross expenditure charged against Revenue is - - - - -	74,365,366
This amount includes the charges which are brought to account in the figures relating to Net Revenue, amounting (as mentioned above) to - - - - -	28,683,677
Deducting these charges, the Expenditure on Debt Services, Military Services, Collection of Revenue, Civil Services, Famine Relief and Insurance, and Provincial Adjustments amounts to - - - - - - - - - - - - - -	45,681,689
Against this amount it is necessary to set off Interest Receipts and the Receipts of Military and Civil Departments. These offsets amount (as mentioned above) to	4,062,981
The Balance is that shown in the present Statement as the Total Net Expenditure	41,618,708
The surplus of the year thus amounts to - - - - - - - -	3,069,549

In this Statement the figures relating to Commercial Undertakings (Railways, Irrigation Works, Post Office and Telegraph) are for the first time shown on the Revenue side of the account. The receipts from these undertakings have exceeded the charges since 1899–1900.

At the close of the Table of Expenditure on pages 12 to 17 will be found a statement of the adjustments made with the Provincial Governments. Under arrangements made by the Government of India those Governments are allowed a certain proportion of the revenue which they collect, on condition that they meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the revenue assigned to them the excess has to be met from their balances, and is deducted from the total expenditure in order to show the amount charged against the Imperial Revenues; in a year in which they do not spend their full grants the surplus is added to the Provincial balances, and therefore must also be added to the actual expenditure charged against the revenue of the year before the final surplus or deficit of the year can be exhibited.

India Office,
10 May 1904.

PART I.—INCOME.

REVENUE.	1892-93.		1893-94.	
I. LAND REVENUE, &c., Net Receipts:	£.	£.	£.	£.
1. LAND REVENUE	15,851,107		16,321,602	
2. FOREST	1,059,232		1,145,789	
3. TRIBUTES FROM NATIVE STATES	490,587		484,480	
TOTAL NET RECEIPTS FROM LAND REVENUE, &c.	—	**17,400,926**	—	**17,951,871**
(For Details, *see* Appendix I., pages 20 to 25.)				
II. OPIUM, Net Receipts	—	**4,253,992**	—	**3,164,161**
(For Details, *see* Appendix I., pages 20 to 25.)				
III. TAXATION, Net Receipts:				
1. SALT	5,513,494		5,219,543	
2. STAMPS	2,929,864		2,971,270	
3. EXCISE	3,445,593		3,543,249	
4. PROVINCIAL RATES	2,465,766		2,335,402	
5. CUSTOMS	1,017,495		1,081,347	
6. ASSESSED TAXES	1,113,684		1,145,085	
7. REGISTRATION	285,777		276,675	
TOTAL NET RECEIPTS FROM TAXATION	—	**16,771,673**	—	**16,572,571**
(For Details, *see* Appendix I., pages 20 to 27.)				
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	—	**38,426,591**	—	**37,688,603**
IV. REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS:				
NET RECEIPTS:				
1. POST OFFICE	—		12,927	
2. TELEGRAPH	50,773		51,695	
3. RAILWAYS	—		—	
4. IRRIGATION	—		—	
TOTAL	50,773		64,622	
DEDUCT NET CHARGES:				
POST OFFICE	*13,299*		—	
RAILWAYS	*843,616*		*449,778*	
IRRIGATION	*347,679*		*377,342*	
TOTAL	*1,204,594*		*827,120*	
TOTAL NET RECEIPTS (*or Charges*) FOR COMMERCIAL SERVICES				
(For Details *see* Appendix II., pages 36 to 39.)		*1,153,821*		*762,498*
Carried forward to page 8	£.	**37,272,770**	£.	**36,926,105**

PART I.—INCOME.

1894–95.		1895–96.		1896–97.	
£.	£.	£.	£.	£.	£.
16,202,642		16,709,890		15,210,187	
1,082,163		1,104,431		1,151,842	
495,313		500,600		575,425	
—	**17,780,118**	—	**18,314,921**	—	**16,937,454**
—	**3,802,020**	—	**3,366,690**	—	**2,610,510**
5,527,953		5,644,996		5,357,029	
3,045,656		3,117,391		3,147,393	
3,629,471		3,768,615		3,691,067	
2,357,082		2,464,320		2,351,501	
2,504,955		3,258,922		2,904,256	
1,196,472		1,214,945		1,240,232	
277,995		282,383		304,717	
—	**18,539,584**	—	**19,751,572**	—	**18,996,195**
—	**40,121,722**	—	**41,433,183**	—	**38,544,159**
39,994		64,937		65,525	
132,613		141,902		95,508	
—		—		—	
—		—		—	
172,607		206,839		161,033	
—		—		—	
295,539		*84,820*		*1,152,467*	
408,991		*450,760*		*66,742*	
704,530		*535,580*		*1,219,209*	
	531,923		*328,74*		*1,058,176*
£.	**39,589,799**	£	**41,104,442**	£.	**37,485,983**

PART I.—INCOME—*continued.*

REVENUE.	1897-98.		1898-99.		1899-1900.	
I. LAND REVENUE, &c., Net Receipts:	£.	£.	£.	£.	£	£
1. LAND REVENUE	16,365,695		17,547,704		16,444,927	
2. FOREST	1,156,685		1,236,910		1,232,685	
3. TRIBUTES FROM NATIVE STATES	562,603		579,457		586,501	
TOTAL NET RECEIPTS FROM LAND REVENUE, &c.	—	**18,084,983**	—	**19,364,071**	—	**18,264,113**
For Details, *see* Appendix I., pages 25 to 33).						
II. OPIUM, Net Receipts	—	**1,855,841**	—	**2,230,308**	—	**2,670,589**
(For Details, *see* Appendix I., pages 25 to 33.)						
III. TAXATION, Net Receipts:						
1. SALT	5,472,825		5,813,957		5,573,775	
2. STAMPS	3,189,251		3,161,672		3,225,920	
3. EXCISE	3,609,389		3,782,622		3,810,539	
4. PROVINCIAL RATES	2,478,374		2,609,663		2,495,458	
5. CUSTOMS	3,024,356		3,127,230		3,058,795	
6. ASSESSED TAXES	1,254,155		1,274,020		1,292,729	
7. REGISTRATION	323,613		293,175		287,164	
TOTAL NET RECEIPTS FROM TAXATION	—	**19,351,963**	—	**20,062,339**	—	**19,744,380**
(For Details, *see* Appendix I., pages 25 to 35.)						
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	—	**39,292,787**	—	**41,656,718**	—	**40,679,082**
IV. REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS:						
NET RECEIPTS:						
1. POST OFFICE	104,302		125,919		126,068	
2. TELEGRAPH	179,348		36,115		105,891	
3. RAILWAYS	—		—		76,756	
4. IRRIGATION	283,899		179,760		136,387	
TOTAL	567,549		341,794		445,102	
DEDUCT NET CHARGES:						
TELEGAPH	—		—		—	
RAILWAYS	*709,313*		*620,165*		—	
IRRIGATION	—		—		—	
TOTAL	*709,313*		*620,165*		—	
TOTAL NET RECEIPTS (*or Charges*) FOR COMMERCIAL SERVICES						
(For details *see* Appendix II., pages 39 to 43.)		*141,764*		*278,371*		**445,102**
Carried forward to page 8.		**39,151,023**		**41,378,347**		**41,124,184**

PART I.—INCOME—*continued.*

1900–01.		1901–02.		1902–03.	
£.	£.	£.	£.	£.	£.
16,755,525		17,533,642		17,689,653	
1,293,452		1,153,820		1,295,029	
551,125		556,980		581,995	
—	**18,600,102**	—	**19,244,442**	—	**19,566,677**
—	**3,312,663**	—	**3,240,068**	—	**2,846,869**
5,709,923		5,673,991		5,931,933	
3,304,786		3,409,436		3,434,401	
3,892,634		4,025,770		4,384,181	
2,559,474		2,737,448		2,741,449	
3,274,404		3,734,517		3,829,848	
1,313,731		1,362,227		1,402,672	
311,758		312,081		312,659	
—	**20,366,710**	—	**21,255,470**	—	**22,037,143**
—	**42,279,475**	—	**43,739,980**	—	**44,450,689**
134,942		103,085		83,157	
113,129		3,922		—	
325,124		846,616		228,949	
235,592		172,872		193,746	
808,787		1,126,495		505,852	
—		—		*32,763*	
—		—		—	
—		—		—	
—		—		*32,763*	
	808,787		**1,126,495**		**473,089**
£.	**43,088,262**	£.	**44,866,475**	£.	**44,923,778**

PART I.—INCOME—*continued.*

REVENUE.	1892-93.		1893-94.	
	£.	£.	£	£.
Brought forward - - -		**37,272,770**		**36,926,105**
V. MISCELLANEOUS RECEIPTS, Net:				
Net Receipts:				
1. MINT - - - - - -	132,909		91,304	
2. MISCELLANEOUS - - -	121,661		106,329	
TOTAL - - -	254,570		197,633	
Deduct,—Net Expenditure:				
1. MINT - - - - - -	—		—	
2. MISCELLANEOUS - - -	—		—	
TOTAL - - -	—		—	
TOTAL NET MISCELLANEOUS RECEIPTS - - - - (For Details, *see* Appendix III., pages 44 and 45.)	—	**254,570**	—	**197,633**
VI. EXCHANGE, Net Receipts or Charges - - - - - - (For Details, *see* Appendix IV., pages 48 and 49.)	—	*1,078,624*	—	*1,490,650*
Total Net Revenue - -	— £.	**36,448,716**	— £.	**35,633,088**
EXCESS OF EXPENDITURE OVER INCOME - - - -	— £.	**555,608**	—	**1,031,332**

PART I.—INCOME—*continued.*

REVENUE.	1897-98.		1898-99.		1899-1900.	
		£	£	£	£	£
Brought forward - - -	—	**39,151,023**	—	**41,378,347**	—	**41,124,184**
V. MISCELLANEOUS RECEIPTS, Net:						
Net Receipts:						
1. MINT - - - - - -	62,554		—		289,183	
2. MISCELLANEOUS - - -	160,195		217,984		99,382	
TOTAL - - -	222,749		217,984		388,565	
Deduct,—Net Expenditure:						
1. MINT - - - - - -	—		*23,713*		—	
2. MISCELLANEOUS - - -	—		—		—	
TOTAL - - -	—		*23,713*		—	
TOTAL NET MISCELLANEOUS RECEIPTS - - - - (For Details, *see* Appendix III., pages 45 to 47.)	—	**222,749**	—	**194,271**	—	**388,565**
VI. EXCHANGE, Net Receipts or Charges - - - - - - (For Details, *see* Appendix IV., pages 48 and 49.)	—	*644,157*	—	**28,628**	—	*80,949*
Total Net Revenue - -	— £.	**38,729,615**	— £.	**41,601,246**	— £.	**41,431,800**
EXCESS OF EXPENDITURE OVER INCOME - - - - -	— £.	**3,572,807**	—	—	—	—

PART I.—INCOME—*continued.*

1894-95.		1895-96.		1896-97.	
£.	**39,589,799**	£.	**41,104,442**	£.	£. **37,485,983**
—		—		63,236	
181,094		153,380		155,516	
181,094		153,380		218,752	
11,074		*8,129*		—	
—		—		—	
11,074		*8,129*		—	
—	**170,020**	—	**145,251**	—	**218,752**
—	*3,279,601*	—	*2,544,626*	—	*1,562,439*
— £.	**36,480,218**	—	**38,705,067**	—	**36,142,296**
£.	—	—	—	—	**1,136,681**

PART I.—INCOME—*continued.*

1900-01.		1901-02.		1902-03.	
£.	£.	£.	£.	£.	£.
—	**43,088,262**	—	**44,866,475**	—	**44,923,778**
3,172,875		555,369		411,238	
279,754		345,057		338,421	
3,452,629		900,426		749,659	
3,152,759		*504,029*		*424,014*	
204,750		*322,818*		*592,737*	
3,357,509		*826,847*		*1,016,751*	
—	**95,120**	—	**73,579**	—	*267,092*
—	*31,849*	—	**25,494**	—	**31,571**
— £.	**43,151,533**	—	**44,965,548**	—	**44,688,257**
—	—	—	—	—	—

PART II.—EXPENDITURE.

CHARGES.	1892–93.		1893–94.	
	£.	£.	£.	£.
I. DEBT SERVICES—Net Expenditure:				
1. INTEREST ON THE PUBLIC DEBT (other than that charged to Railways and Irrigation)	2,406,785		2,346,401	
2. INTEREST ON OTHER OBLIGATIONS	344,505		367,521	
	2,751,290		2,713,922	
Deduct,—Receipts	*578,155*		*582,655*	
TOTAL NET CHARGE FOR INTEREST ON ORDINARY DEBT AND OBLIGATIONS	—	**2,173,135**	—	**2,131,267**
(For Details, *see* Appendix V., pages 50 and 51).				
II. MILITARY SERVICES — Net Expenditure:				
1. ARMY	14,708,452		14,499,163	
2. MILITARY WORKS	764,931		754,881	
3. SPECIAL DEFENCE WORKS	296,814		206,837	
TOTAL	—	**15,770,197**	—	**15,460,881**
(For Details, *see* Appendix VI., pages 54 and 55).				
III. COLLECTION OF REVENUE:				
TOTAL	—	**4,020,428**	—	**4,132,305**
(For Details, *see* Appendix VII., pages 58 and 59).				
IV. CIVIL SERVICES—Net Expenditure:				
1. CIVIL DEPARTMENTS	8,392,605		8,613,065	
(For Details, *see* Appendix VIII., pages 62 to 65).				
2. MISCELLANEOUS CIVIL CHARGES	3,105,483		3,078,374	
(For Details, *see* Appendix IX., pages 70 and 71.)				
3. CIVIL WORKS	2,690,565		2,661,604	
(For Details, *see* Appendix X. pages 74 and 75).				
4. CONSTRUCTION OF RAILWAYS charged to Provincial or Local Revenues	226,324*		49,269	
(For Details, *see* Appendix XI., pages 76 and 77).				
TOTAL		**14,414,977**		**14,402,312**
Carried forward to page 12	—	**36,378,737**	—	**36,126,765**

* Including £134,150 charged to Imperial Revenues.

PART II.—EXPENDITURE.

1894–95		1895–96.		1896–97.	
£.	£.	£.	£.	£.	£.
2,520,293		1,837,853		1,715,091	
317,617		404,456		305,459	
2,837,910		2,242,309		2,020,550	
543,536		*547,694*		*710,742*	
—	**2,295,374**	—	**1,694,615**	—	**1,309,808**
14,457,373		15,576,903		15,091,485	
626,672		765,467		727,841	
127,057		59,729		58,370	
—	**15,211,102**	—	**16,402,099**	—	**15,877,696**
—	**4,202,394**	—	**4,277,223**	—	**4,350,264**
8,686,546		8,894,802		9,120,198	
3,114,670		3,148,543		3,224,352	
2,462,107		2,616,283		2,653,910	
13,073		5,107		8,500	
—	**14,276,396**	—	**14,664,735**	—	**15,006,960**
—	**35,985,266**	—	**37,038,672**	—	**36,544,728**

(*Continued on p.* 14.)

PART II.—EXPENDITURE—*continued.*

CHARGES.	1892-93.		1893-94.	
	£.	£.	£.	£.
Brought forward - - -	—	**36,378,737**	—	**36,126,765**
V. FAMINE RELIEF AND INSURANCE - - - - - - - - (For Details, *see* Appendix XII., pages 78 and 79).	—	**743,826**	—	**745,182**
VI. PROVINCIAL ADJUSTMENTS:				
Add,—Increase of Provincial Balances by unspent Grants -		—		—
Deduct,—*Portion of Provincial Expenditure defrayed from Provincial Balances* - - (For Details, *see* Appendix XIII., page 82).		*118,239*		*207,527*
Total Net Expenditure - - -	—	**37,004,324**	—	**36,664,420**
EXCESS OF INCOME OVER EXPENDITURE - - - - - - - -	—	—	—	—

PART II.—EXPENDITURE—*continued.*

1894–95.		1895–96.		1896–97.	
£.	£.	£.	£.	£.	£.
—	35,985,266	—	37,038,672	—	36,544,728
—	406,785	—	390,990	—	1,416,674
	—		252,739		—
	373,906		—		*682,425*
—	36,018,145	—	37,682,401	—	37,278,977
—	462,073	—	1,022,666	—	—

Continued on page 16.)

PART II.—EXPENDITURE—*continued.*

CHARGES.	1897-98.		1898-99.		1899-1900.	
	£.	£.	£.	£.	£.	£.
I. DEBT SERVICES—Net Expenditure:						
1. INTEREST ON THE PUBLIC DEBT (other than that charged to Railways and Irrigation)	1,850,193		1,672,971		1,593,353	
2. INTEREST ON OTHER OBLIGATIONS	343,488		344,577		354,745	
	2,193,681		2,017,548		1,948,098	
Deduct,—Receipts	*580,644*		*706,285*		*605,815*	
TOTAL NET CHARGE FOR INTEREST ON ORDINARY DEBT AND OBLIGATIONS	—	**1,613,037**	—	**1,311,263**	—	**1,342,283**
(For Details, *see* Appendix V., pages 51 to 53).						
II. MILITARY SERVICES — Net Expenditure:						
1. ARMY	17,233,297		15,385,042		14,165,743	
2. MILITARY WORKS	740,952		771,493		801,782	
3. SPECIAL DEFENCE WORKS	15,059		974		874	
TOTAL	—	**17,989,308**	—	**16,157,509**	—	**14,968,399**
(For Details, *see* Appendix VI., pages 55 to 57).						
III. COLLECTION OF REVENUE:						
TOTAL	—	**4,399,322**	—	**4,302,449**	—	**4,448,839**
For Details, *see* Appendix VII., pages 59 to 61).						
IV. CIVIL SERVICES—Net Expenditure:						
1. CIVIL DEPARTMENTS	9,321,194		9,335,813		9,597,544	
(For Details, *see* Appendix VIII., pages 65 to 69.)						
2. MISCELLANEOUS CIVIL CHARGES	3,285,469		3,411,739		3,513,138	
(For Details, *see* Appendix IX., pages 71 to 73).						
3. CIVIL WORKS	2,421,340		2,670,855		2,891,990	
(For Details, *see* Appendix X., pages 74 and 75.)						
4. CONSTRUCTION OF RAILWAYS charged to Provincial or Local Revenues	2,528		968		2,356	
(For Details, see Appendix XI., pages 76 and 77.)					—	
TOTAL	—	**15,030,531**	—	**15,419,375**		**16,005,028**
Carried forward to page 16	—	**39,032,198**	—	**37,190,596**	—	**36,764,549**

PART II.—EXPENDITURE—*continued.*

1900-01.		1901-02.		1902-03.	
£.	£.	£.	£.	£.	£.
1,776,406		1,563,915		1,435,250	
362,540		380,423		397,435	
2,138,946		1,944,338		1,832,685	
651,479		*785,680*		*867,667*	
—	**1,487,467**	—	**1,158,658**	—	**965,018**
14,265,525		14,786,342		16,221,402	
747,187		917,140		1,058,368	
6,864		—		—	
—	**15,019,576**		**15,703,482**		**17,279,770**
—	**4,534,711**		**4,582,407**		**4,704,858**
9,728,546		9,885,601	—	10,366,855	
3,501,033		3,559,115	—	3,640,258	
2,863,886		3,235,929		3,697,139	
822		*66,709*		54,659	
—	**16,092,643**	—	**16,613,936**	—	**17,758,911**
—	**37,134,397**	—	**38,058,483**	—	**40,708,557**

PART II.—EXPENDITURE—*continued.*

CHARGES.	1897-98.		1898-99.		1899-1900.	
	£.	£.	£.	£.	£.	£.
Brought forward - - -	—	39,032,198	—	37,190,596	—	36,764,549
V. FAMINE RELIEF AND INSURANCE - - - - - - -	—	3,575,343	—	791,543	—	2,098,848
(For Details, *see* Appendix XII., pages 79 to 81).						
VI. PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent Grants -		—		978,234		—
Deduct,—*Portion of Provincial Expenditure defrayed from Provincial Balances* - -		*305,119*		—		*206,220*
(For Details, *see* Appendix XIII., page 82).						
Total Net Expenditure - - -	—	42,302,422	—	38,960,373	—	38,657,177
EXCESS OF INCOME OVER EXPENDITURE - - - - - - - -	—	—	—	2,640,873	—	2,774,623

PART II.—EXPENDITURE—*continued.*

1900–01.		1901–02.		1902–03.	
£.	£.	£.	£.	£.	£.
—	37,134,397	—	38,058,483	—	40,708,557
—	4,156,344	—	884,512	—	982,576
	190,588		1,072,310		—
	—				*72,425*
—	41,481,329	—	40,015,305	—	41,618,708
—	1,670,204	—	4,950,243	—	3,069,549

APPENDICES.

		PAGE
I.	PRINCIPAL HEADS OF REVENUE	20
II.	REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS	36
III.	MISCELLANEOUS RECEIPTS	44
IV.	EXCHANGE	48
V.	DEBT SERVICES	50
VI.	MILITARY SERVICES	54
VII.	COLLECTION OF REVENUE	58
VIII.	CIVIL DEPARTMENTS	62
IX.	MISCELLANEOUS CIVIL CHARGES	70
X.	CIVIL WORKS	74
XI.	CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL OR LOCAL REVENUES	76
XII	FAMINE RELIEF AND INSURANCE	78
XIII.	PROVINCIAL ADJUSTMENTS	82

APPENDIX I.

PRINCIPAL HEADS OF REVENUE.	1892-93.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	249,053,280	16,603,552		16,603,552	
Deduct,—					
Assignments and Compensations	*10,736,680*	*715,778*			
Refunds	*550,000*	*36,667*			
Total	*11,286,680*	*752,445*		*752,445*	
NET RECEIPTS	—	—	—	—	15,851,107
FOREST:—RECEIPTS	15,913,320	1,060,888		1,060,888	
Deduct,—					
Refunds	*24,850*	*1,656*		*1,656*	
NET RECEIPTS	—	—	—	—	1,059,232
TRIBUTES FROM NATIVE STATES	7,901,120	526,741		526,741	
Deduct,—					
Assignments and Compensations	*542,300*	*36,154*			
Refunds	—	—			
Total	*542,300*	*36,154*		*36,154*	
NET RECEIPTS	—	—	—	—	490,587
TOTAL RECEIPTS FROM LAND REVENUE, &c.	272,867,720	18,191,181		18,191,181	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*11,278,980*	*751,932*			
REFUNDS	*574,850*	*38,323*			
TOTAL	*11,853,830*	*790,255*		*790,255*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 5)	—	—	—	—	17,400,926
II. OPIUM:					
RECEIPTS	79,931,800	5,328,787		5,328,787	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*16,013,810*	*1,067,587*	*696*	*1,068,283*	
ASSIGNMENTS AND COMPENSATIONS	*96,330*	*6,422*		*6,422*	
REFUNDS	*1,350*	*90*		*90*	
TOTAL	*16,111,490*	*1,074,099*	*696*	*1,074,795*	
NET RECEIPTS (shown on pages 4 and 5)	—	—	—	—	4,253,992
III. TAXATION:					
SALT:—RECEIPTS	86,561,040	5,770,736		5,770,736	
Deduct,—					
Assignments and Compensations	*3,558,770*	*237,252*			
Refunds	*299,860*	*19,990*			
Total	*3,858,630*	*257,242*		*257,242*	
NET RECEIPTS	—	—	—	—	5,513,494
STAMPS:—RECEIPTS	44,485,400	2,965,693		2,965,693	
Deduct,—					
Refunds	*537,440*	*35,829*		*35,829*	
NET RECEIPTS	—	—	—	—	2,929,864
Carried forward to page 22	—	—	—	—	8,443,358

APPENDIX I.

1893-94.					1894-95.				
India.		England.	Total.	Net Revenue.	India.		England.	Total.	Net Revenue.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
255,896,090	17,059,739		17,059,739		254,082,720	16,938,848		16,938,848	
10,555,900	*703,727*				*10,544,230*	*702,949*			
516,140	*34,410*				*498,860*	*33,257*			
11,072,040	*738,137*		*738,137*		*11,043,090*	*736,206*		*736,206*	
—	—	—	—	16,321,602	—	—	—	—	16,202,642
17,230,220	1,148,681		1,148,681		16,315,480	1,087,699		1,087,699	
43,380	*2,892*		*2,892*		*83,040*	*5,536*		*5,536*	
—	—	—	—	1,145,789	—	—	—	—	1,082,163
7,743,370	516,225		516,225		7,800,700	520,046		520,046	
471,190	*31,412*				*362,200*	*24,146*			
5,000	*333*				*8,800*	*587*			
476,190	*31,745*		*31,745*		*371,000*	*24,733*		*24,733*	
—	—	—	—	484,480	—	—	—	—	495,313
280,869,680	18,724,645		18,724,645		278,198,900	18,546,593		18,546,593	
11,027,090	*735,139*				*10,906,430*	*727,095*			
564,520	*37,635*				*590,700*	*39,380*			
11,591,610	*772,774*		*772,774*		*11,497,130*	*766,475*		*766,475*	
—	—	—	—	17,951,871	—	—	—	—	17,780,118
66,275,710	4,418,381		4,418,381		73,237,570	4,882,505		4,882,505	
18,744,980	*1,249,665*	*1,278*	*1,250,943*		*16,135,050*	*1,075,670*	*1,419*	*1,077,089*	
49,120	*3,275*		*3,275*		*50,920*	*3,395*	—	*3,395*	
30	*2*		*2*		*20*	*1*	—	*1*	
18,794,130	*1,252,942*	*1,278*	*1,254,220*		*16,185,990*	*1,079,066*	*1,419*	*1,080,485*	
—	—	—	—	3,164,161	—	—	—	—	3,802,020
82,288,760	5,485,917		5,485,917		86,657,490	5,777,166		5,777,166	
3,672,960	*244,864*				*3,369,810*	*224,654*			
322,660	*21,510*				*368,390*	*24,559*			
3,995,620	*266,374*		*266,374*		*3,738,200*	*249,213*		*249,213*	
—	—	—	—	5,219,543	—	—	—	—	5,527 953
45,093,510	3,006,234		3,006,234		46,256,800	3,083,787		3,083,787	
524,460	*34,964*		*34,964*		*571,960*	*38,131*		*38,131*	
—	—	—	—	2,971,270	—	—	—	—	3,045,656
—	—	—	—	8,190,813	—	—	—	—	8,573,609

(*Continued on p.* 24.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1892-93. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
III. TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—	—	—	8,443,358
EXCISE:—RECEIPTS	52,424,430	3,494,962		3,494,962	
Deduct,—					
Assignments and Compensations	*418,130*	*27,875*			
Refunds	*322,400*	*21,494*			
Total	*740,530*	*49,369*		*49,369*	
NET RECEIPTS	—	—	—	—	3,445,593
PROVINCIAL RATES:—RECEIPTS	37,064,980	2,470,999		2,470,999	
Deduct,—					
Refunds	*78,490*	*5,233*		*5,233*	
NET RECEIPTS	—	—	—	—	2,465,766
CUSTOMS:—RECEIPTS	16,176,330	1,078,422		1,078,422	
Deduct,—					
Assignments and Compensations	*325,550*	*21,703*			
Refunds and Drawbacks	*588,360*	*39,224*			
Total	*913,910*	*60,927*		*60,927*	
NET RECEIPTS	—	—	—	—	1,017,495
ASSESSED TAXES:—RECEIPTS	16,861,410	1,124,094		1,124,094	
Deduct,—					
Refunds	*156,150*	*10,410*		*10,410*	
NET RECEIPTS	—	—	—	—	1,113,684
REGISTRATION:—RECEIPTS	4,300,640	286,709		286,709	
Deduct,—					
Refunds	*13,980*	*932*		*932*	
NET RECEIPTS	—	—	—	—	285,777
TOTAL RECEIPTS FROM TAXATION	257,874,230	17,191,615		17,191,615	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,302,450*	*286,830*			
REFUNDS AND DRAWBACKS	*1,996,680*	*133,112*			
TOTAL	*6,299,130*	*419,942*		*419,942*	
NET RECEIPTS (shown on pages 4 and 5)	—	—	—	—	16,771,673
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	610,673,750	40,711,583		40,711,583	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*16,013,810*	*1,067,587*	*696*	*1,068,283*	
ASSIGNMENTS AND COMPENSATIONS	*15,677,760*	*1,045,184*		*1,045,184*	
REFUNDS AND DRAWBACKS	*2,572,880*	*171,525*		*171,525*	
TOTAL	*34,264,450*	*2,284,296*	*696*	*2,284,992*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 4 and 5)	576,409,300	38,427,287	*696*	38,426,591	38,426,591

APPENDIX I.—*continued.*

1893–94.					1894–95.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
—	—	—	—	8,190,813	—	—	—		8,573,609
53,885,730	3,592,382		3,592,382		55,276,760	3,685,118		3,685,118	
383,040	*25,536*				*561,970*	*37,465*			
353,960	*23,597*				*272,730*	*18,182*			
737,000	*49,133*		*49,133*		*834,700*	*55,647*		*55,647*	
—	—	—	—	3,543,249	—	—	—	—	3,629,471
35,145,710	2,343,047		2,343,047		35,411,540	2,360,769		2,360,769	
114,670	*7,645*		*7,645*		*55,310*	*3,687*		*3,687*	
—	—	—	—	2,335,402	—	—	—	—	2,357,082
16,823,730	1,121,582		1,121,582		38,549,550	2,569,970		2,569,970	
150,390	*10,026*				*174,370*	*11,625*			
453,130	*30,209*				*300,850*	*53,390*			
603,520	*40,235*		*40,235*		*975,220*	*65,015*		*65,015*	
—	—	—	—	1,081,347	—	—	—	—	2,504,955
17,391,710	1,159,447		1,159,447		18,080,600	1,205,373		1,205,373	
215,440	*14,362*		*14,362*		*133,520*	*8,901*		*8,901*	
—	—	—	—	1,145,085	—	—	—	—	1,196,472
4,161,460	277,431		277,431		4,182,000	278,800		278,800	
11,330	*756*		*756*		*12,070*	*805*		*805*	
—	—	—	—	276,675	—	—	—	—	277,995
254,790,610	16,986,040		16,986,040		284,414,740	18,960,983		18,960,983	
4,206,390	*280,426*				*4,106,150*	*273,744*			
1,995,650	*133,043*				*2,214,830*	*147,655*			
6,202,040	*413,469*		*413,469*		*6,320,980*	*421,399*		*421,399*	
—	—	—	—	16,572,571	—	—	—	—	18,539,584
601,936,000	40,129,066	—	40,129,066		635,851,210	42,390,081		42,390,081	
18,744,980	*1,249,665*	*1,278*	*1,250,943*		*16,135,050*	*1,075,670*	*1,419*	*1,077,089*	
15,282,600	*1,018,840*	—	*1,018,840*		*15,063,500*	*1,004,234*		*1,004,234*	
2,560,200	*170,680*	—	*170,680*		*2,805,550*	*187,036*		*187,036*	
36,587,780	*2,439,185*	*1,278*	*2,440,463*		*34,004,100*	*2,266,940*	*1,419*	*2,268,359*	
565,348,220	37,689,881	*1,278*	37,688,603	**37,688,603**	601,847,110	40,123,141	*1,419*	40,121,722	**40,121,722**

(*Continued on p. 26.*)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	262,009,550	17,467,303		17,467,303	
Deduct,—					
Assignments and Compensations	*10,858,740*	*723,916*			
Refunds	*502,460*	*33,497*			
Total	*11,361,200*	*757,413*		*757,413*	
NET RECEIPTS	—	—	—	—	16,709,890
FOREST:—RECEIPTS	16,605,040	1,107,003		1,107,003	
Deduct,—					
Refunds	*38,570*	*2,572*		*2,572*	
NET RECEIPTS	—	—	—	—	1,104,431
TRIBUTES FROM NATIVE STATES	7,923,010	528,201		528,201	
Deduct,—					
Assignments and Compensations	*414,020*	*27,601*			
Refunds	—	—			
Total	*414,020*	*27,601*		*27,601*	
NET RECEIPTS	—	—	—	—	500,600
TOTAL RECEIPTS FROM LAND REVENUE, &c.	286,537,600	19,102,507		19,102,507	
DEDUCT,— ASSIGNMENTS AND COMPENSATIONS	*11,272,760*	*751,517*			
REFUNDS	*541,030*	*36,069*			
TOTAL	*11,813,790*	*787,586*		*787,586*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 5 and 6)	—	—	—	—	18,314,921
II. OPIUM:					
RECEIPTS	71,239,220	4,749,281		4,749,281	
DEDUCT,— CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*20,679,730*	*1,378,649*	*550*	*1,379,199*	
ASSIGNMENTS AND COMPENSATIONS	*50,770*	*3,385*	—	*3,385*	
REFUNDS	*100*	*7*	—	*7*	
TOTAL	*20,730,600*	*1,382,041*	*550*	*1,382,591*	3,366,690
NET RECEIPTS (shown on pages 5 and 6)	—	—	—	—	
III. TAXATION:					
SALT:—RECEIPTS	88,618,450	5,907,897		5,907,897	
Deduct,—					
Assignments and Compensations	*3,581,810*	*238,787*			
Refunds	*361,710*	*24,114*			
Total	*3,943,520*	*262,901*		*262,901*	5,644,996
NET RECEIPTS	—	—	—	—	
STAMPS:—RECEIPTS	47,270,550	3,151,370		3,151,370	
Deduct —					
Refunds	*509,680*	*33,979*		*33,979*	
NET RECEIPTS	—	—	—	—	3,117,391
Carried forward to page 26	—	—	—	—	8,762,387

APPENDIX I.—*continued.*

1896–97.					1897–98.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
239,744,890	15,982,993		15,982,993		256,836,420	17,122,428		17,122,428	
11,022,590	*734,839*				*10,777,420*	*718,495*			
569,510	*37,967*				*573,570*	*38,238*			
11,592,100	*772,806*		*772,806*		*11,350,990*	*756,733*		*756,733*	
—	—	—	—	15,210,187	—	—	—	—	**16,365,695**
17,338,690	1,155,913		1,155,913		17,395,140	1,159,676		1,159,676	
61,060	*4,071*		*4,071*		*44,870*	*2,991*		*2,991*	
—	—	—	—	1,151,842	—	—	—	—	**1,156,685**
9,017,530	601,168		601,168		8,840,290	589,352		589,352	
386,140	*25,743*				*397,240*	*26,482*			
—	—				*4,000*	*267*			
386,140	*25,743*		*25,743*		*401,240*	*26,749*		*26,749*	
—	—	—	—	575,425	—	—	—	—	**562,603**
266,101,110	17,740,074		17,740,074		283,071,850	18,871,456		18,871,456	
11,408,730	*760,582*				*11,174,660*	*744,977*			
630,570	*42,038*				*622,440*	*41,496*			
12,039,300	*802,620*		*802,620*		*11,797,100*	*786,473*		*786,473*	
—	—	—	—	**16,937,454**	—	—	—	—	**18,084,983**
64,092,380	4,272,825		4,272,825		51,797,720	3,453,181		3,453,181	
24,852,270	*1,656,818*	*882*	*1,657,700*		*23,862,210*	*1,590,814*	*1,853*	*1,592,667*	
50,820	*3,388*	—	*3,388*		*50,990*	*3,399*		*3,399*	
18,400	*1,227*	—	*1,227*		*19,110*	*1,274*		*1,274*	
24,921,490	*1,661,433*	*882*	*1,662,315*		*23,932,310*	*1,595,487*	*1,853*	*1,597,340*	
—	—	—	—	**2,610,510**	—	—	—	—	**1,855,841**
84,217,050	5,614,470		5,614,470		85,942,250	5,729,483		5,729,483	
3,544,220	*236,281*				*3,562,860*	*237,524*			
317,400	*21,160*				*287,010*	*19,134*			
3,861,620	*257,441*		*257,441*		*3,849,870*	*256,658*		*256,658*	
—	—	—	—	5,357,029	—	—	—	—	5,472,825
—	—		3,185,162		48,370,430	3,224,695		3,224,695	
47,777,420	3,185,162								
			37,769		*531,660*	*35,444*		*35,444*	
566,530	*37,769*	—	—	3,147,393	—	—	—	—	3,189,251
—	—	—	—	8,504,422	—	—		—	8,662,076

(*Continued on p.* 28.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1895-96. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
III. TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—		—	8,762,387
EXCISE:—RECEIPTS	57,224,170	3,814,944		3,814,944	
Deduct,—					
Assignments and Compensations	*466,470*	*31,098*			
Refunds	*228,470*	*15,231*			
Total	*694,940*	*46,329*		*46,329*	
NET RECEIPTS	—	—	—	—	3,768,615
PROVINCIAL RATES:—RECEIPTS	37,070,050	2,471,337		2,471,337	
Deduct,—					
Refunds	*105,250*	*7,017*		*7,017*	
NET RECEIPTS	—	—	—	—	2,464,320
CUSTOMS:—RECEIPTS	50,172,780	3,344,852		3,344,852	
Deduct,—					
Assignments and Compensations	*175,380*	*11,692*			
Refunds and Drawbacks	*1,113,570*	*74,238*			
Total	*1,288,950*	*85,930*		*85,930*	
NET RECEIPTS	—	—	—	—	3,258,922
ASSESSED TAXES:—RECEIPTS	18,351,890	1,223,459		1,223,459	
Deduct,—					
Refunds	*127,710*	*8,514*		*8,514*	
NET RECEIPTS	—	—	—	—	1,214,945
REGISTRATION:—RECEIPTS	4,248,700	283,247		283,247	
Deduct,—					
Refunds	*12,970*	*864*		*864*	
NET RECEIPTS	—	—	—	—	282,383
TOTAL RECEIPTS FROM TAXATION	302,956,590	20,197,106		20,197,106	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,223,660*	*281,577*			
REFUNDS AND DRAWBACKS	*2,459,360*	*163,957*			
TOTAL	*6,683,020*	*445,534*		*445,534*	
NET RECEIPTS (shown on pages 5 and 6)	—	—	—	—	**19,751,572**
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	660,733,410	44,048,894		44,048,894	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*20,679,730*	*1,378,649*	*550*	*1,379,199*	
ASSIGNMENTS AND COMPENSATIONS	*15,547,190*	*1,036,479*		*1,036,479*	
REFUNDS AND DRAWBACKS	*3,000,490*	*200,033*		*200,033*	
TOTAL	*39,227,410*	*2,615,161*	*550*	*2,615,711*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 5 and 6)	621,506,000	41,433,733	*550*	41,433,183	**41,433,183**

APPENDIX I.—*continued.*

1896-97.					1897-98.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
—	—		—	8,504,422	—	—	—	—	8,662,076
56,142,000	3,742,800		3,742,800		54,894,540	3,659,636		3,659,636	
459,120	*30,608*				*443,570*	*29,571*			
316,870	*21,125*				*310,130*	*20,676*			
775,990	*51,733*		*51,733*		*753,700*	*50,247*		*50,247*	
—	—	—	—	3,691,067	—	—	—	—	3,609,389
35,368,550	2,357,903		2,357,903		37,232,900	2,482,194		2,482,194	
96,030	*6,402*		*6,402*		*57,300*	*3,820*		*3,820*	
—	—	—	—	2,351,501	—	—	—	—	2,478,374
44,914,770	2,994,318		2,994,318		46,412,950	3,094,197		3,094,197	
157,900	*10,527*				*185,400*	*12,360*			
1,193,030	*79,535*				*862,220*	*57,481*			
1,350,930	*90,062*		*90,062*		*1,047,620*	*69,841*		*69,841*	
—	—	—	—	2,904,256	—	—	—	—	3,024,356
18,728,090	1,248,539		1,248,539		18,954,650	1,263,643		1,263,643	
124,610	*8,307*		*8,307*		*142,320*	*9,488*		*9,488*	
—	—	—	—	1,240,232	—	—	—	—	1,254,155
4,582,710	305,514		305,514		4,865,440	324,363		324,363	
11,960	*797*		*797*		*11,250*	*750*		*750*	
—	—	—	—	304,717	—	—	—	—	323,613
291,730,590	19,448,706		19,448,706		296,673,160	19,778,211		19,778,211	
4,161,240	*277,416*				*4,191,830*	*279,455*			
2,626,430	*175,095*				*2,201,890*	*146,793*			
6,787,670	*452,511*		*452,511*		*6,393,720*	*426,248*		*426,248*	
—	—	—	—	**18,996,195**	—	—	—	—	**19,351,963**
621,924,080	41,461,605		41,461,605		631,542,730	42,102,848		42,102,848	
24,852,270	*1,656,818*	*882*	*1,657,700*		*23,862,210*	*1,590,814*	*1,853*	*1,592,667*	
15,620,790	*1,041,386*		*1,041,386*		*15,417,480*	*1,027,831*		*1,027,831*	
3,275,400	*218,360*		*218,360*		*2,843,440*	*189,563*		*189,563*	
43,748,460	*2,916,564*	*882*	*2,917,446*		*42,123,130*	*2,808,208*	*1,853*	*2,810,061*	
578,175,620	38,545,041	*882*	38,544,159	**38,544,159**	589,419,600	39,294,640	*1,853*	39,292,787	**39,292,787**

(*Continued on p.* 30.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1898-99.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE: RECEIPTS	274,593,127	18,306,208		18,306,208	
Deduct,—					
Assignments and Compensations	*10,785,961*	*719,065*			
Refunds	*591,578*	*39,439*			
Total	*11,377,539*	*758,504*		*758,504*	
NET RECEIPTS	—	—	—	—	17,547,704
FOREST:—RECEIPTS	18,598,674	1,239,912		1,239,912	
Deduct,—					
Refunds	*45,030*	*3,002*		*3,002*	
NET RECEIPTS	—	—	—	—	1,236,910
TRIBUTES FROM NATIVE STATES	9,097,013	606,468		606,468	
Deduct,—					
Assignments and Compensations	*374,270*	*24,951*			
Refunds	*30,900*	*2,060*			
Total	*405,170*	*27,011*		*27,011*	
NET RECEIPTS	—	—	—	—	579,457
TOTAL RECEIPTS FROM LAND REVENUE, &c.	302,288,814	20,152,588		20,152,588	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*11,160,231*	*744,016*			
REFUNDS	*667,508*	*44,501*			
TOTAL	*11,827,739*	*788,517*		*788,517*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 7)	—	—	—	—	19,364,071
II. OPIUM:					
RECEIPTS	57,253,305	3,816,887		3,816,887	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*23,709,692*	*1,580,646*	*1,545*	*1,582,191*	
ASSIGNMENTS AND COMPENSATIONS	*50,870*	*3,391*		*3,391*	
REFUNDS	*14,950*	*997*		*997*	
TOTAL	*23,775,512*	*1,585,034*	*1,545*	*1,586,579*	
NET RECEIPTS (shown on pages 6 and 7)	—	—	—	—	2,230,308
III. TAXATION:					
SALT:—RECEIPTS	90,998,713	6,066,581		6,066,581	
Deduct,—					
Assignments and Compensations	*3,409,340*	*227,323*			
Refunds	*379,520*	*25,301*			
Total	*3,789,360*	*252,624*		*252,624*	
NET RECEIPTS	—	—	—	—	5,813,957
STAMPS:—RECEIPTS	47,976,496	3,198,433		3,198,433	
Deduct,—					
Refunds	*551,410*	*36,761*		*36,761*	
NET RECEIPTS	—	—	—	—	3,161,672
Carried forward to page 30	—	—	—	—	8,975,629

APPENDIX I.—*continued.*

1899-1900.					1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
258,075,841	17,205,056		17,205,056		262,545,459	17,503,031		17,503,031	
10,914,626	*727,641*				*10,751,017*	*716,735*			
487,324	*32,488*				*461,560*	*30,771*			
11,401,950	*760,129*		*760,129*		*11,212,577*	*747,506*		*747,506*	
—	—	—	—	16,444,927	—	—	—	—	16,755,525
18,531,380	1,235,425		1,235,425		19,467,941	1,297,863		1,297,863	
41,095	*2,740*		*2,740*		*66,165*	*4,411*		*4,411*	
—	—	—	—	1,232,685	—	—	—	—	1,293,452
9,225,416	615,028		615,028		8,667,349	577,823		577,823	
421,301	*28,081*				*388,627*	*25,908*			
6,600	*440*		—		*11,845*	*790*			
427,901	*28,527*		*28,527*		*400,472*	*26,698*		*26,698*	
—	—	—	—	586,501	—	—	—	—	551,125
285,832,637	19,055,509		19,055,509		290,680,749	19,378,717		19,378,717	
11,335,927	*755,728*				*11,139,644*	*742,643*			
535,019	*35,668*				*539,570*	*35,972*			
11,870,946	*791,396*		*791,396*		*11,679,214*	*778,615*		*778,615*	
—	—	—	—	18,264,113	—	—	—	—	18,600,102
66,029,731	4,401,982		4,401,982		76,533,633	5,102,242		5,102,242	
25,877,224	*1,725,148*	*2,006*	*1,727,154*		*26,761,559*	*1,784,104*	*1,771*	*1,785,875*	
50,215	*3,348*		*3,348*		*51,148*	*3,410*		*3,410*	
13,366	*891*		*891*		*4,415*	*294*		*294*	
25,940,805	*1,729,387*	*2,006*	*1,731,393*		*26,817,122*	*1,787,808*	*1,771*	*1,789,579*	
—	—	—	—	2,670,589	—	—	—	—	3,312,663
87,756,944	5,850,463		5,850,463		89,505,516	5,967,034		5,967,034	
3,854,656	*256,977*				*3,547,702*	*236,513*			
295,673	*19,711*				*308,973*	*20,598*			
4,150,329	*276,688*		*276,688*		*3,856,675*	*257,111*		*257,111*	
—	—	—	—	5,573,775	—	—	—	—	5,709,923
48,982,151	3,265,476		3,265,476		50,144,217	3,342,948		3,342,948	
593,335	*39,556*		*39,556*		*572,437*	*38,162*		*38,162*	
—	—	—	—	3,225,920	—	—	—	—	3,304,786
—	—	—	—	8,799,695	—	—	—	—	9,014,709

(*Continued on p.* 32.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1898-99.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
III. TAXATION—*continued.*		£.	£.	£.	
Brought forward	—	—	—	—	8,975,629
EXCISE:—RECEIPTS	57,434,221	3,828,948		3,828,948	
Deduct,—					
Assignments and Compensations	*406,760*	*27,117*			
Refunds	*288,140*	*19,209*			
Total	*694,900*	*46,326*		*46,326*	
NET RECEIPTS	—	—	—	—	3,782,622
PROVINCIAL RATES:—RECEIPTS	39,221,430	2,614,762		2,614,762	
Deduct,—					
Refunds	*76,490*	*5,099*		*5,099*	
NET RECEIPTS	—	—	—	—	2,609,663
CUSTOMS:—RECEIPTS	48,021,619	3,201,441		3,201,441	
Deduct,—					
Assignments and Compensations	*173,600*	*11,573*			
Refunds and Drawbacks	*939,568*	*62,638*			
Total	*1,113,168*	*74,211*		*74,211*	
NET RECEIPTS	—	—	—	—	3,127,230
ASSESSED TAXES:—RECEIPTS	19,221,914	1,281,461		1,281,461	
Deduct,—					
Refunds	*111,610*	*7,441*		*7,441*	
NET RECEIPTS	—	—	—	—	1,274,020
REGISTRATION:—RECEIPTS	4,411,758	294,117		294,117	
Deduct,—					
Refunds	*14,140*	*942*		*942*	
NET RECEIPTS	—	—	—	—	293,175
TOTAL RECEIPTS FROM TAXATION	307,286,151	20,485,743		20,485,743	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*3,990,200*	*266,013*			
REFUNDS AND DRAWBACKS	*2,360,878*	*157,391*			
TOTAL	*6,351,078*	*423,404*		*423,404*	
NET RECEIPTS (shown on pages 6 and 7)	—	—	—	—	**20,062,339**
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	666,828,270	44,455,218		44,455,218	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*23,709,692*	*1,580,646*	*1,545*	*1,582,191*	
ASSIGNMENTS AND COMPENSATIONS	*15,201,301*	*1,013,420*		*1,013,420*	
REFUNDS AND DRAWBACKS	*3,043,336*	*202,889*		*202,889*	
TOTAL	*41,954,329*	*2,796,955*	*1,545*	*2,798,500*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 6 and 7)	624,873,941	41,658,263	*1,545*	41,656,718	**41,656,718**

APPENDIX I.—*continued.*

1899-1900.					1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
—	—		—	8,799,695	—	—	—	—	9,014,709
57,899,125	3,859,942		3,859,942		59,058,032	3,937,202		3,937,202	
447,100	*29,807*				*417,373*	*27,825*			
293,938	*19,596*				*251,149*	*16,743*			
741,038	*49,403*		*49,403*		*668,522*	*44,568*		*44,568*	
—	—		—	3,810,539	—	—	—	—	3,892,634
37,481,751	2,498,783		2,498,783		38,449,692	2,562,713		2,562,713	
49,883	*3,325*		*3,325*		*48,590*	*3,239*		*3,239*	
—	—		—	2,495,458	—	—	—	—	2,559,474
47,006,862	3,133,791		3,133,791		50,573,957	3,371,597		3,371,597	
177,489	*11,832*				*173,113*	*11,541*			
947,463	*63,164*				*1,284,774*	*85,652*			
1,124,952	*74,996*		*74,996*		*1,457,887*	*97,193*		*97,193*	
—	—		—	3,058,795	—	—	—	—	3,274,404
19,504,416	1,300,295		1,300,295		19,831,402	1,322,094		1,322,094	
113,484	*7,566*		*7,566*		*125,438*	*8,363*		*8,363*	
—	—		—	1,292,729	—	—	—	—	1,313,731
4,321,330	288,089		288,089		4,688,373	312,558		312,558	
13,872	*925*		*925*		*11,998*	*800*		*800*	
—	—		—	287,164	—	—	—	—	311,758
302,952,579	20,196,839		20,196,839		312,242,189	20,816,146		20,816,146	
4,479,245	*298,616*				*4,138,188*	*275,879*			
2,307,648	*153,843*				*2,603,359*	*173,557*			
6,786,893	*452,459*		*452,459*		*6,741,547*	*449,436*		*449,436*	
—	—		—	19,744,380	—	—	—	—	20,366,710
654,814,947	43,654,330		43,654,330		679,456,571	45,297,105		45,297,105	
25,877,224	*1,725,148*	*2,006*	*1,727,154*		*26,761,559*	*1,784,104*	*1,771*	*1,785,875*	
15,865,387	*1,057,692*		*1,057,692*		*15,328,980*	*1,021,932*		*1,021,932*	
2,856,033	*190,402*		*190,402*		*3,147,344*	*209,823*		*209,823*	
44,598,644	*2,973,242*	*2,006*	*2,975,248*		*45,237,883*	*3,015,859*	*1,771*	*3,017,630*	
610,216,303	40,681,088	*2,006*	40,679,082	40,679,082	634,218,688	42,281,246	*1,771*	42,279,475	42,279.475

(Continued on p. 34.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	274,320,271	18,288,018		18,288,018	
Deduct,—					
Assignments and Compensations	*10,698,913*	*713,261*			
Refunds	*616,731*	*41,115*			
Total	*11,315,644*	*754,376*		*754,376*	
NET RECEIPTS	—	—	—	—	17,533,642
FOREST:—RECEIPTS	17,360,322	1,157,355		1,157,355	
Deduct,—					
Refunds	*53,026*	*3,535*		*3,535*	
NET RECEIPTS	—	—	—	—	1,153,820
TRIBUTES FROM NATIVE STATES	8,753,174	583,545		583,545	
Deduct,—					
Assignments and Compensations	*391,946*	*26,130*			
Refunds	*6,516*	*435*			
Total	*398,462*	*26,565*		*26,565*	
NET RECEIPTS	—	—	—	—	556,980
TOTAL RECEIPTS FROM LAND REVENUE, &c.	300,433,767	20,028,918		20,028,918	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*11,090,859*	*739,391*			
REFUNDS	*676,273*	*45,085*			
TOTAL	*11,767,132*	*784,476*		*784,476*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 7)	—	—	—	—	**19,244,442**
II. OPIUM:					
RECEIPTS	72,780,334	4,852,022		4,852,022	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*24,101,324*	*1,606,755*	*1,935*	*1,608,690*	
ASSIGNMENTS AND COMPENSATIONS	*44,410*	*2,961*		*2,961*	
REFUNDS	*4,543*	*303*		*303*	
TOTAL	*24,150,277*	*1,610,019*	*1,935*	*1,611,954*	
NET RECEIPTS (shown on page 7)	—	—	—	—	**3,240,068**
III. TAXATION:					
SALT:—RECEIPTS	89,089,644	5,939,310		5,939,310	
Deduct,—					
Assignments and Compensations	*3,577,612*	*238,508*			
Refunds	*402,170*	*26,811*			
Total	*3,979,782*	*265,319*		*265,319*	
NET RECEIPTS	—	—	—	—	5,673,991
STAMPS:—RECEIPTS	51,696,083	3,446,406		3,446,406	
Deduct,—					
Refunds	*554,550*	*36,970*		*36,970*	
NET RECEIPTS	—	—	—	—	3,409,436
Carried forward to page 34	—	—	—	—	9,083,427

APPENDIX I.—*continued.*

1902-03.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees..	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
276,552,680	18,436,845		18,436,845	
10,573,003	*704,867*			
634,882	*42,325*		*747,192*	
11,207,885	*747,192*			17,689,653
—	—	—	—	
19,471,540	1,298,103		1,298,103	
46,117	*3,074*		*3,074*	
—	—	—	—	1,295,029
9,205,728	613,715		613,715	
397,184	*26,479*			
78,608	*5,241*		*31,720*	
475,792	*31,720*			581,995
—	—	—	—	
305,229,948	20,348,663		20,348,663	
10,970,187	*731,346*			
759,607	*50,640*		*781,986*	
11,729,794	*781,986*			19,566,677
—	—	—	—	
67,476,576	4,498,438		4,498,438	
24,660,553	*1,644,037*	*4,446*	*1,648,483*	
45,343	*3,023*		*3,023*	
939	*63*		*63*	
24,706,835	*1,647,123*	*4,446*	*1,651,569*	2,846,869
—	—	—	—	
92,766,069	6,184,405		6,184,405	
3,500,907	*233,394*			
286,165	*19,078*		*252,472*	
3,787,072	*252,472*			5,931,933
—	—	—	—	
52,105,667	3,473,711		3,473,711	
589,640	*39,310*		*39,310*	
—	—	—	—	3,434,401
				9,366,334

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
III.—TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—	—	—	9,083,427
EXCISE:—RECEIPTS	61,150,214	4,076,681		4,076,681	
Deduct,—					
Assignments and Compensations	*542,422*	*36,161*			
Refunds	*221,250*	*14,750*			
Total	*763,672*	*50,911*		*50,911*	
NET RECEIPTS	—	—	—	—	4,025,770
PROVINCIAL RATES:—RECEIPTS	41,147,317	2,743,154		2,743,154	
Deduct,—					
Refunds	*85,594*	*5,706*		*5,706*	
NET RECEIPTS	—	—	—	—	2,737,448
CUSTOMS:—RECEIPTS	57,495,288	3,833,019		3,833,019	
Deduct,—					
Assignments and Compensations	*174,679*	*11,645*			
Refunds and Drawbacks	*1,302,850*	*86,857*			
Total	*1,477,529*	*98,502*		*98,502*	
NET RECEIPTS	—	—	—	—	3,734,517
ASSESSED TAXES:—RECEIPTS	20,539,654	1,369,310		1,369,310	
Deduct,—					
Refunds	*106,249*	*7,083*		*7,083*	
NET RECEIPTS	—	—	—	—	1,362,227
REGISTRATION:—RECEIPTS	4,694,179	312,945		312,945	
Deduct,—					
Refunds	*12,954*	*864*		*864*	
NET RECEIPTS	—	—	—	—	312,081
TOTAL RECEIPTS FROM TAXATION	325,812,379	21,720,825		21,720,825	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,294,713*	*286,314*			
REFUNDS AND DRAWBACKS	*2,685,617*	*179,041*			
TOTAL	*6,980,330*	*465,355*		*465,355*	
NET RECEIPTS (shown on page 7)	—	—	—	—	**21,255,470**
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	699,026,480	46,601,765		46,601,765	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*24,101,324*	*1,606,755*	*1,935*	*1,608,690*	
ASSIGNMENTS AND COMPENSATIONS	*15,429,932*	*1,028,666*		*1,028,666*	
REFUNDS AND DRAWBACKS	*3,366,433*	*224,429*		*224,429*	
TOTAL	*42,897,739*	*2,859,850*	*1,935*	*2,861,785*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on page 7)	656,128,741	43,741,915	*1,935*	43,739,980	**43,739,980**

APPENDIX I.—*continued.*

1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
—	—	—	—	9,366,334
66,399,629	4,426,642		4,426,642	
408,126	*27,208*			
228,799	*15,253*			
636,925	*42,461*		*42,461*	
—	—	—	—	4,384,181
41,210,854	2,747,390		2,747,390	
89,113	*5,941*		*5,941*	
—	—	—	—	2,741,449
59,664,538	3,977,636		3,977,636	
179,716	*11,981*			
2,037,113	*135,807*			
2,216,829	*147,788*		*147,788*	
—	—	—	—	3,829,848
21,156,423	1,410,428		1,410,428	
116,340	*7,756*		*7,756*	
—	—	—	—	1,402,672
4,703,801	313,587		313,587	
13,926	*928*		*928*	
—	—	—	—	312,659
338,006,981	22,533,799		22,533,799	
4,088,749	*272,583*			
3,361,096	*224,073*			
7,449,845	*496,656*		*496,656*	
—	—	—	—	22,037,143
710,713,505	47,380,900		47,380,900	
24,660,553	*1,644,037*	*4,446*	*1,648,483*	
15,104,279	*1,006,952*		*1,006,952*	
4,121,642	*274,776*		*274,776*	
43,886,474	*2,925,765*	*4,446*	*2,930,211*	
666,827,031	44,455,135	*4,446*	44,450,689	44,450,689

APPENDIX II.

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1892-93.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Receipts	14,888,750	992,583	—	992,583	
Deduct,—Charges	*13,653,370*	*910,224*	*95,658*	*1,005,882*	
NET RECEIPTS (*or Charges*)	1,235,380	82,359	*95,658*	*13,299*	*13,299*
2. TELEGRAPH:					
Receipts	9,224,870	614,991	9,525	624,516	
Deduct,—Charges	*6,472,080*	*431,472*	*142,271*	*573,743*	
NET RECEIPTS (*or Charges*)	2 752,790	183,519	*132,746*	50,773	50,773
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	158,144,390	10,542,959	230	10,543,189	
Working Expenses	*79,448,680*	*5,296,578*	—	*5,296,578*	
Net Receipts	78,695,710	5,246,381	230	5,246,611	
Guaranteed Railways: Net Traffic Receipts	32,444,130	2,162,942	—	2,162,942	
Subsidised Companies: Repayment of Advances of Interest	178,830	11,922	—	11,922	
TOTAL	111,318,670	7,421,245	230	7,421,475	
Charges:					
State Railways:					
*Interest and Annuities**	*31,802,150*	*2,120,143*	*3,578,193*	*5,698,336*	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	*6,140,200*	*409,347*	*2,145,297*	*2,554,644*	
Subsidised Companies: Land, &c.	*290,260*	*19,351*	—	*19,351*	
Miscellaneous: Surveys and Central Establishments	108,600†	7,240	—	7,240	
TOTAL	*38,124,010*	*2,541,601*	*5,723,490*	*8,265,091*	
TOTAL NET RECEIPTS (*or Charges*)	73,194,660	4,879,644	*5,723,260*	*843,616*	*843,616*
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	15,107,300	1,007,153	—	1,007,153	
Working Expenses	*7,939,510*	*529,300*	—	*529,300*	
	7,167,790	477,853	—	477,853	
Portion of Land Revenue due to Irrigation	7,223,060	481,537	—	481,537	
	14,390,850	959,390	—	959,390	
Interest on Debt	*11,383,860*	*758,924*	—	*758,924*	
NET RECEIPTS FROM MAJOR WORKS	3,006,990	200,466	—	200,466	
Minor Works and Navigation:					
Receipts	1,858,660	123,911	—	123,911	
Charges	*10,072,150*	*671,477*	*579*	*672,056*	
Net Charges FOR MINOR WORKS	*8,213,490*	*547,566*	*579*	*548,145*	
TOTAL NET RECEIPTS (*or Charges*)	*5,206,500*	*347,100*	*579*	*347,679*	*347,679*
TOTAL NET RECEIPTS (*or Charges*) FOR COMMERCIAL UNDERTAKINGS (shown on pages 4 and 5	71,976,330	4,798,422	*5,952,243*	*1,153,821*	*1,153,821*

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1892–3.	1893–4.	1894–5.
	£.	£.	£.
East Indian Railway	109,406	114,160	119.123
Eastern Bengal Railway	11,412	11,855	12,317
Scinde, Punjab, and Delhi Railway	45,596	47,356	49,184
TOTAL £.	166,414	173,371	180,624

APPENDIX II.

1893-94.					1894-95.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,612,630	1,040,842	—	1,040,842		16,318,150	1,087,877	—	1,087,877	
13,858,830	*923,922*	*103,993*	*1,027,915*		*14,161,430*	*944,095*	*103,788*	*1,047,883*	
1,753,800	116,920	*103,993*	12,927	12,927	2,156,720	143,782	*103,788*	39,994	39,994
9,556,960	637,131	2,061	639,192		9,706,110	647,074	4,414	651,488	
6,721,780	*448,119*	*189,378*	*587,497*		*6,444,140*	*429,609*	*89,266*	*518,875*	
2,835,180	189,012	*137,317*	51,695	51,695	3,261,970	217,465	*84,852*	132,613	132,613
168,787,270	11,252,485	230	11,252,715		181,517,340	12,101,156	230	12,101,386	
82,639,750	*5,509,317*	—	*5,509,317*		*87,910,310*	*5,860,687*	—	*5,860,687*	
86,147,520	5,743,168	230	5,743,398		93,607,030	6,240,469	230	6,240,699	
33,838,120	2,255,875	—	2,255,875		30,503,110	2,033,540	—	2,033,540	
340,540	22,702	—	22,702		416,940	27,796	—	27,796	
120,326,180	8,021,745	230	8,021,975		124,527,080	8,301,805	230	8,302,035	
33,589,680	*2,239,312*	*3,589,593*	*5,828,905*		*35,322,220*	*2,354,815*	*3,584,284*	*5,939,099*	
6,077,530	*405,169*	*2,154,720*	*2,559,889*		*6,385,880*	*425,725*	*2,154,714*	*2,580,439*	
210,000	*14,000*	—	*14,000*		*166,940*	*11,129*	—	*11,129*	
1,034,390	*68,959*	—	*68,959*		*1,003,600*	*66,907*	—	*66,907*	
40,911,600	*2,727,440*	*5,744,313*	*8,471,753*		*42,878,640*	*2,858,576*	*5,738,998*	*8,597,574*	
79,414,580	5,294,305	*5,744,083*	*449,778*	*449,778*	81,648,440	5,443,229	*5,738,768*	*295,539*	*295,539*
13,496,850	899,790	—	899,790		13,705,870	913,725	—	913,725	
7,889,570	*525,971*	—	*525,971*		*7,997,590*	*533,173*	—	*533,173*	
5,607,280	373,819	—	373,819		5,708,280	380,552	—	380,552	
7,469,260	497,951	—	497,951		7,761,390	517,426	—	517,426	
13,076,540	871,770	—	871,770		13,469,670	897,978	—	897,978	
11,655,580	*777,039*	—	*777,039*		*11,941,150*	*796,077*	—	*796,077*	
1,420,960	94,731	—	94,731		1,528,520	101,901	—	101,901	
1,997,980	133,199	—	133,199		*9,562,610*	*637,507*	*1,444*	*638,951*	
9,064,650	*604,310*	*962*	*605,272*		1.920,890	128,059	—	128,059	
7,066,670	*471,111*	*962*	*472,073*		*7,641,720*	*509,448*	*1,444*	*510,892*	
5,645,710	*376,380*	*962*	*377,342*	*377,342*	*6,113,200*	*407,547*	*1,444*	*408,991*	*408,991*
78,357,850	5,223,857	*5,986,355*	*762,498*	*762,498*	80,953,930	5,396,929	*5,928,852*	*531,923*	*531,923*

† Refund of past expenditure.

APPENDIX II.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1895–96.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Receipts	17,134,950	1,142,330	—	1,142,330	
Deduct,—Charges	*14,560,900*	*970,727*	*106,666*	*1,077,393*	
NET RECEIPTS (*or Charges*)	2,574,050	171,603	*106,666*	64,937	64,937
2. TELEGRAPH:					
Receipts	10,758,510	717,234	5,733	722,967	
Deduct,—Charges	*7,199,910*	*479,994*	*101,071*	*581,065*	
Net Receipts (*or Charges*)	3,558,600	237,240	*95,338*	141,902	141,902
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	185,582,940	12,372,196	230	12,372,426	
Working Expenses	*90,408,360*	*6,027,224*	—	*6,027,224*	
Net Receipts	95,174,580	6,344,972	230	6,345,202	
Guaranteed Railways: Net Traffic Receipts	32,752,380	2,183,492	—	2,183,492	
Subsidised Companies: Repayment of Advances of Interest	252,520	16,835	—	16,835	
TOTAL	128,179,480	8,545,299	230	8,545,529	
Charges:					
State Railways:					
*Interest and Annuities**	*37,008,130*	*2,467,209*	*3,586,219*	*6,053,428*	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	*5,331,370*	*355,425*	*2,161,563*	*2,516,988*	
Subsidised Companies: Land, &c.	*182,510*	*12,167*	—	*12,167*	
Miscellaneous: Surveys and Central Establishments	*716,490*	*47,766*	—	*47,766*	
Total	*43,238,500*	*2,882,567*	*5,747,782*	*8,630,349*	
Total Net Receipts *or Charges*	84,940,980	5,662,732	*5,747,552*	*84,820*	*84,820*
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	12,794,080	852,938	—	852,938	
Working Expenses	*7,873,010*	*524,867*	—	*524,867*	
	4,921,070	328,071	—	328,071	
Portion of Land Revenue due to Irrigation	8,216,640	547,776	—	547,776	
	13,137,710	875,847	—	875,847	
Interest on Debt	*12,224,090*	*814,939*	—	*814,939*	
NET RECEIPTS FROM MAJOR WORKS	913,620	60,908	—	60,908	
Minor Works and Navigation:					
Receipts	1,988,810	132,587	—	132,587	
Charges	*9,651,260*	*643,417*	*838*	*644,255*	
Net Charges FOR MINOR WORKS	*7,662,450*	*510,830*	*838*	*511,668*	
TOTAL NET RECEIPTS *or Charges*	*6,748,830*	*449,922*	*838*	*450,760*	*450,760*
TOTAL NET RECEIPTS *or Charges* FOR COMMERCIAL UNDERTAKINGS (shown on pages 5 and 6)	84,324,800	5,621,653	*5,950,394*	*328,741*	*328,741*

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1895–6.	1896–7.	1897–8.
	£.	£.	£.
East Indian Railway	124,299	129,702	135,339
Eastern Bengal Railway	12,796	13,293	13,810
Scinde, Punjab, and Delhi Railway	51,084	53,057	55,105
TOTAL £.	188,179	196,052	204,254

APPENDIX II.—*continued.*

1896-97.					1897-98.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
17,834,740	1,188,982	—	1,188,982		18,791,630	1,252,775	—	1,252,775	
15,180,080	*1,012,005*	*111,452*	*1,123,457*		*15,619,620*	*1,041,308*	*107,165*	*1,148,473*	
2,654,660	176,977	*111,452*	65,525	65,525	3,172,010	211,467	*107,165*	104,302	104,302
10,651,810	710,121	3,819	713,940		13,028,230	868,549	4,163	872,712	
7,494,040	*499,603*	*118,829*	*618,432*		*7,679,710*	*511,981*	*181,383*	*693,364*	
3,157,770	210,518	*115,010*	95,508	95,508	5,348,520	356,568	*177,220*	179,348	179,348
176,392,220	11,759,481	230	11,759,711		190,441,650	12,696,110	230	12,696,340	
88,195,530	*5,879,702*	—	*5,879,702*		*92,012,020*	*6,134,135*	—	*6,134,135*	
88,196,690	5,879,779	230	5,880 009		98,429,630	6,561,975	230	6,562,205	
26,341,640	1,756,109	—	1,756,109		22,013,920	1,467,595	—	1,467,595	
240,520	16,035	—	16,035		129,900	8,660	1,266	9,926	
114,778,850	7,651,923	230	7,652,153		120,573,450	8,038,230	1,496	8,039,726	
38,885,490	*2,592,366*	*3,629,600*	*6,221,966*		*40,955,930*	*2,730,395*	*3,687,127*	*6,417,522*	
4,836,100	*322,407*	*2,160,967*	*2,483,374*		*1,351,120*	*90,074*	*2,154,784*	*2,244,858*	
850,200	*56,680*	—	*56,680*		*1,137,600*	*75,840*	—	*75,840*	
639,010	*42,600*	—	*42,600*		*162,290*	*10,819*	—	*10,819*	
45,210,800	*3,014,053*	*5,790,567*	*8,804,620*		*43,606,940*	*2,907,128*	*5,841,911*	*8,749,039*	
69,568,050	4,637,870	*5,790,337*	*1,152,467*	*1,152,467*	76,966,510	5,131,102	*5,840,415*	*709,313*	*709,313*
20,679,610	1,378,641	—	1,378,641		23,777,440	1,585,163	—	1,585,163	
8,711,800	*580,787*	—	*580,787*		*8,921,190*	*594,746*	—	*594,746*	
11,967,810	797,854	—	797,854		14,856,250	990,417	—	990,417	
8,718,080	581,205	—	581,205		9,647,380	643,158	—	643,158	
20,685,890	1,379,059	—	1,379,059		24,503,630	1,633,575	—	1,633,575	
12,534,790	*835,652*	—	*835,652*		*12,842,490*	*856,166*	—	*856,166*	
8,151,100	543,407	—	543,407		11,661,140	777,409	—	777,409	
2,108,700	140,580	—	140,580		2,273,820	151,588	—	151,588	
11,237,020	*749,135*	*1,594*	*750,729*		*9,659,710*	*643,981*	*1,117*	*645,098*	
9,128,320	*608,555*	*1,594*	*610,149*		*7,385,890*	*492,393*	*1,117*	*493,510*	
977,220	*65,148*	*1,594*	*66,742*	*66,742*	4,275,250	285,016	*1,117*	283,899	283,899
74,403,260	4,960,217	*6,018,393*	*1,058,176*	*1,058,176*	89,762,290	5,984,153	*6,125,917*	*141,764*	*141,764*

APPENDIX II.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1898–99.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Receipts	19,140,671	1,276,045	—	1,276,045	
Deduct,—Charges	*15,586,694*	*1,039,113*	*111,013*	*1,150,126*	
Net Receipts (*or Charges*)	3,553,977	236,932	*111,013*	125,919	125,919
2. TELEGRAPH:					
Receipts	10,696,792	713,119	7,417	720,536	
Deduct,—Charges	*7,831,225*	*522,082*	*162,339*	*684,421*	
Net Receipts (*or Charges*)	2,865,567	191,037	154,922	36,115	36,115
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	196,136,243	13,075,750	230	13 075,980	
Working Expenses	*99,852,913*	*6,656,861*	—	*6,656,861*	
Net Receipts	96,283,330	6,418,889	230	6,419,119	
Guaranteed Railways: Net Traffic Receipts	30,826,730	2,055,115	—	2,055,115	
Subsidised Companies: Repayment of Advances of Interest	437,146	29,143	296	29,439	
TOTAL	127,547,206	8,503,147	526	8,503,673	
Charges:					
State Railways:					
*Interest and Annuities**	*43,092,506*	*2,872,834*	*3,711,690*	*6,584,524*	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	*4,064,429*	*270,962*	*2,162,525*	*2,433,487*	
Subsidised Companies: Land, &c.	*1,044,051*	*69,603*	—	*69,603*	
Miscellaneous: Surveys and Central Establishments	*543,366*	*36,224*	—	*36,224*	
Total	*48,744,352*	*3,249,623*	*5,874,215*	*9,123,838*	
TOTAL NET RECEIPTS (*or Charges*)	78,802,854	5,253,524	*5,873,689*	*620,165*	*620,165*
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	22,129,300	1,475,287	—	1,475,287	
Working Expenses	*9,403,929*	*626,929*	—	*626,929*	
	12,725,371	848,358	—	848,358	
Portion of Land Revenue due to Irrigation	10,087,584	672,505	—	672,505	
	22,812,955	1,520,863	—	1,520,863	
Interest on Debt	*13,126,938*	*875,129*	—	*875,129*	
NET RECEIPTS FROM MAJOR WORKS	9,686,017	645,734	—	645,734	
Minor Works and Navigation:					
Receipts	2,413,856	160,924	—	160,924	
Charges	*9,376,241*	*625,083*	*1,815*	*626,898*	
Net Charges FOR MINOR WORKS	*6,962,385*	*464,159*	*1,815*	*465,974*	
TOTAL NET RECEIPTS (*or Charges*)	2,723,632	181,575	*1,815*	179,760	179,760
TOTAL NET RECEIPTS (*or Charges*) FOR COMMERCIAL UNDERTAKINGS (shown on pages 6 and 7)	87,946,030	5,863,068	*6,141,439*	*278,371*	*278,371*

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation: —

	1898–9.	1899–1900.	1900–01.
	£	£.	£.
East Indian Railway	141,221	147,359	153,764
Eastern Bengal Railway	14,347	14,904	15,483
Scinde, Punjab, and Delhi Railway	57,233	59,443	61,739
Great Indian Peninsula Railway	—	—	171,038
TOTAL £.	212,801	221,706	402,024

APPENDIX II.—*continued.*

1899–1900.					1900–01.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
19,624,722	1,308,315	—	1,308,315		20,357,340	1,357,156	—	1,357,156	
16,303,233	*1,086,882*	*95,365*	*1,182,247*		*16,873,414*	*1,124,894*	*97,320*	*1,222,214*	
3,321,489	221,433	*95,365*	126,068	126,068	3,483,926	232,262	*97,320*	134,942	134,942
12,393,431	826,229	6,444	832,673		13,278,032	885,202	10,614	895,816	
8,311,045	*554,070*	*172,712*	*726,782*		*8,340,867*	*556,058*	*226,629*	*783,687*	
4,082,386	272,159	166,268	105,891	105,891	4,937,165	329,144	*216,015*	113,129	113,129
219,794,896	14,652,993	230	14,653,223		254,303,499	16,953,567	230	16,953,797	
107,217,062	*7,147,804*	—	*7,147,804*		*126,985,686*	*8,465,712*	—	*8,465,712*	
112,577,834	7,505,189	230	7,505,419		127,317,813	8,487,855	230	8,488,085	
28,608,228	1,907,215	—	1,907,215		19,753,492	1,316,899	—	1,316,899	
395,755	26,384	1,023	27,407		320,134	21,342	1,591	22,933	
141,581,817	9,438,788	1,253	9,440,041		147,391,439	9,826,096	1,821	9,827,917	
45,252,508	*3,016,834*	*3,741,444*	*6,758,278*		*46,682,461*	*3,112,165*	*4,556,471*	*7,668,636*	
5,279,387	*351,959*	*2,172,336*	*2,524,295*		*2,688,133*	*179,209*	*1,589,417*	*1,768,626*	
571,433	*38,096*	—	*38,096*		*261,213*	*17,414*	—	*17,414*	
639,242	*42,616*	—	*42,616*		*721,761*	*48,117*	—	*48,117*	
51,742,570	*3,449,505*	*5,913,780*	*9,363,285*		*50,353,568*	*3,356,905*	*6,145,888*	*9,502,793*	
89,839,247	5,989,283	*5,912,527*	76,756	76,756	97,037,871	6,469,191	*6,144,067*	325,124	325,124
23,677,938	1,578,529	—	1,578,529		24,771,151	1,651,410	—	1,651,410	
9,971,283	*664,753*	—	*664,753*		*10,336,344*	*689,090*	—	*689,090*	
13,706,655	913,776	—	913,776		14,434,807	962,320	—	962,320	
10,052,606	670,174	—	670,174		11,236,246	749,083	—	749,033	
23,759,261	1,583,950	—	1,583,950		25,671,053	1,711,403	—	1,711,403	
13,451,236	*896,749*	—	*896,749*		*13,819,929*	*921,328*	—	*921,328*	
10,308,025	687,201	—	687,201		11,851,124	790,075	—	790,075	
2,267,383	151,159	—	151,159		2,331,393	155,426	—	155,426	
10,509,570	*700,638*	*1,335*	*701,973*		*10,639,011*	*709,267*	*642*	*709,909*	
8,242,187	*549,479*	*1,335*	*550,814*		*8,307,618*	*553,841*	*642*	*554,483*	
2,065,838	137,722	*1,335*	136,387	136,387	3,543,506	236,234	*642*	235,592	235,592
99,308,960	6,620,597	*6,175,495*	445,102	**445,102**	109,002,468	7,266,831	*6,458,044*	808,787	**808,787**

APPENDIX II.—*continued.*

REVENUE DERIVED FROM COMMERCIAL UNDERTAKINGS.	1901–02.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Receipts	20,755,636	1,383,709	—	1,383,709	
Deduct,—Charges	*17,783,206*	*1,185,547*	*95,077*	*1,280,624*	
Net Receipts	2,972,430	198,162	*95,077*	103,085	103,085
2. TELEGRAPH:					
Receipts	13,494,365	899,624	8,485	908,109	
Deduct,—Charges	*9,129,836*	*608,656*	*295,531*	*904,187*	
Net Receipts	4,364,529	290,968	*287,046*	*3,922*	.3,922
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	289,109,940	19,273,996	3,230	19,277,226	
Working Expenses	*142,385,017*	*9,492,334,*	—	*9,492,334*	
Net Receipts	146,724,923	9,781,662	3,230	9,784,892	
Guaranteed Railways: Net Traffic Receipts	13,724,833	914,989	—	914,989	
Subsidised Companies: Repayment of Advances of Interest	485,876	32,392	1,361	33,753	
TOTAL	160,935,632	10,729,043	4,591	10,733,634	
Charges:					
State Railways:					
*Interest and Annuities**	*48,352,191*	*3,223,480*	*5,406,829*	*8,630,309*	
Guaranteed Railways: Interest, Surplus Profits, Land, &c.	*2,320,090*	*154,673*	*1,009,544*	*1,164,217*	
Subsidised Companies: Land, &c.	*201,611*	*13,441*	—	*13,441*	
Miscellaneous: Surveys and Central Establishments	*1,185,770*	*79,051*	—	*79,051*	
TOTAL	*52,059,662*	*3,470,645*	*6,416,373*	*9,887,018*	
TOTAL NET RECEIPTS (*or Charges*)	108,875,970	7,258,398	*6,411,782*	846,616	846,616
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	23,393,665	1,559,578	—	1,559,578	
Working Expenses	*10,528,805*	*701,920*	—	*701,920*	
	12,864,860	857,658	—	857,658	
Portion of Land Revenue due to Irrigation	12,200,957	813,397	—	813,397	
	25,065,817	1,671,055	—	1,671,055	
Interest on Debt	*14,161,844*	*944,123*	—	*944,123*	
NET RECEIPTS FROM MAJOR WORKS	10,903,973	726,932	—	726,932	
Minor Works and Navigation:					
Receipts	2,468,966	164,598	—	164,598	
Charges	*10,758,235*	*717,216*	*1,442*	*718,658*	
Net Charges FOR MINOR WORKS	*8,289,269*	*552,618*	*1,442*	*554,060*	
TOTAL NET RECEIPTS (*or Charges*)	2,614,704	174,314	*1,442*	172,872	172,872
TOTAL NET RECEIPTS (OR *Charges*) FOR COMMERCIAL UNDERTAKINGS (shown on page 17)	118,827,633	7,921,842	*6,795,347*	1,126,495	1,126,495

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1901–02.	1902–03.
	£.	£.
East Indian Railway	160,446	167,420
Eastern Bengal Railway	16,085	16,710
Scinde, Punjab, and Delhi Railway	64,122	66,599
Great Indian Peninsula Railway	349,423	359,452
TOTAL £.	590,076	610,181

APPENDIX II.—*continued.*

1902-03.

INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
21,449,028	1,429,935	—	1,429,935	
18,702,940	*1,246,863*	*99,915*	*1,346,778*	
2,746,088	183,072	*99,915*	83,157	83,157
13,062,086	870,806	6,173	876,979	
9,701,776	*646,785*	*262,957*	*909,742*	
3,360,310	224,021	*256,784*	*32,763*	*32,763*
287,061,392	19,137,426	230	19,137,656	
147,408,163	*9,827,211*	—	*9,827,211*	
139,653,229	9,310,215	230	9,310,445	
14,192,735	946,182	—	946,182	
482,880	32,192	17,870	50,062	
154,328,844	10,288,589	18,100	10,306,689	
50,204,959	*3,346,997*	*5,511,831*	*8,858,828*	
1,363,263	*90,884*	*1,026,892*	*1,117,776*	
633,194	*42,213*	—	*42,213*	
883,847	*58,923*	—	*58,923*	
53,085,263	*3,539,017*	*6,538,723*	*10,077,740*	
101,243,581	6,749,572	*6,520,623*	228,949	228,949
27,244,019	1,816,268	—	1,816,268	
11,319,158	*754,610*	—	*754,610*	
15,924,861	1,061,658	—	1,061,658	
12,215,889	814,393	—	814,393	
28,140,750	1,876,051	—	1,876,051	
14,536,567	*969,105*	—	*969,105*	
13,604,183	906,946	—	906,946	
2,074,935	138,329	—	138,329	
12,744,178	*849,612*	*1,917*	*851,529*	
10,669,243	*711,283*	*1,917*	*713,200*	
2,934,940	195,663	*1,917*	193,746	193,746
110,284,919	7,352,328	*6,879,239*	473,089	**473,089**

APPENDIX III.

MISCELLANEOUS RECEIPTS.	1892–93.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. MINT:		£.	£.	£.	£.
Receipts	3,102,560	206,837	49	206,886	
Charges	*956,140*	*63,742*	*10,235*	*73,977*	
NET RECEIPTS (or *Charges*)	2,146,420	143,095	*10,186*	132,909	132,909
2. MISCELLANEOUS:					
Receipts	4,024,350	268,290	7,197	275,487	
Charges	*1,962,550*	*130,837*	*22,989*	*153,826*	
NET RECEIPTS	2,061,800	137,453	*15,792*	121,661	121,661
TOTAL NET RECEIPTS (shown on pages 8 and 9)	4,208,220	280,548	*25,978*	254,570	**254,570**

APPENDIX III.—*continued.*

MISCELLANEOUS RECEIPTS.	1895–96.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. MINT:		£.	£.	£.	£.
Receipts	408,950	27,263	13	27,276	
Charges	*524,040*	*34,936*	*469*	*35,405*	
NET RECEIPTS (or *Charges*)	*115,090*	*7,673*	*456*	*8,129*	*8,129*
2. MISCELLANEOUS:					
Receipts	4,503,090	300,206	4,646	304,852	
Charges	*1,993,350*	*132,923*	*18,549*	*151,472*	
NET RECEIPTS	2,509,240	167,283	*13,903*	153,380	153,380
TOTAL NET RECEIPTS (shown on pages 8 and 9)	2,394,150	159,610	*14,359*	145,251	**145,251**

APPENDIX III.

1893-94.					1894-95.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
2,273,550	151,570	—	151,570		350,670	23,378	21	23,399	
835,880	*55,725*	*4,541*	*60,266*		*506,400*	*33,760*	*713*	*34,473*	
1,437,670	95,845	*4,541*	91,304	91,304	*155,730*	*10,382*	*692*	*11,074*	*11,074*
4,214,660	280,977	5,203	286,180		5,230,580	348,705	4,757	353,462	
2,291,940	*152,796*	*27,055*	*179,851*		*1,985,890*	*132,393*	*39,975*	*172,368*	
1,922,720	128,181	*21,852*	106,329	106,329	3,244,690	216,312	*35,218*	181,094	181,094
3,360,390	224,026	*26,393*	197,633	**197,633**	3,088,960	205,930	*35,910*	170,020	**170,020**

APPENDIX III.—*continued.*

1896-97.					1897-98.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
1,566,350	104,423	—	104,423		1,820,440	121,363	7	121,370	
613,860	*40,934*	*263*	*41,187*		*802,730*	*53,516*	*5,300*	*58,816*	
952,490	63,499	*263*	63,236	63,236	1,017,710	67,847	*5,293*	62,554	62,554
4,432,980	295,532	20,878	316,410		4,691,580	312,772	2,929	315,701	
2,088,050	*139,203*	*21,691*	*160,894*		*1,928,780*	*128,585*	*26,921*	*155,506*	
2,344,930	156,329	*813*	155,516	155,516	2,762,800	184,187	*23,992*	160,195	160,195
3,297,420	219,828	*1,076*	218,752	**218,752**	3,780,510	252,034	*29,285*	222,749	**222,749**

APPENDIX III.—*continued.*

MISCELLANEOUS RECEIPTS.	1898-99.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. MINT:		£.	£.	£.	£.
Receipts	779,115	51,941	13	51,954	
Charges	*1,080,760*	*72,051*	*3,616*	*75,667*	
NET RECEIPTS (or *Charges*)	*301,645*	*20,110*	*3,603*	*23,713*	*23,713*
2. MISCELLANEOUS:					
Receipts	5,423,438	361,563	22,394	383,957	
Charges	*2,140,490*	*142,699*	*23,274*	*165,973*	
NET RECEIPTS	3,282,948	218,864	*880*	217,984	217,984
TOTAL NET RECEIPTS (shown on pages 8 and 9)	2,981,303	198,754	*4,483*	194,271	**194,271**

APPENDIX III.—*continued.*

MISCELLANEOUS RECEIPTS.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. MINT:		£.	£.	£.	£.
Receipts	8,329,925	555,328	41	555,369	
Charges	*7,371,901*	*491,460*	*12,569*	*504,029*	
NET RECEIPTS (or *Charges*)	958,024	63,868	*12,528*	51,340	51,340
2. MISCELLANEOUS:					
Receipts	4,996,324	333,088	11,969	345,057	
Charges	*4,539,511*	*302,634*	*20,184*	*322,818*	
NET RECEIPTS (or *Charges*)	456,813	30,454	*8,215*	22,239	22,239
TOTAL NET RECEIPTS (or *Charges*) (shown on page 9)	1,414,837	94,322	*20,743*	73,579	**73,579**

APPENDIX III.—*continued.*

1899–1900.					1900–01.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
5,176,185	345,079	12	345,091		47,592,732	3,172,849	26	3,172,875	
798,216	*53,214*	*2,694*	*55,908*		*47,095,788*	*3,139,719*	*13,040*	*3,152,759*	
4,377,969	291,865	*2,682*	289,183	289,183	496,944	33,130	*13,014*	20,116	20,116
4,373,719	291,581	1,825	293,406		4,145,577	276,372	3,382	279,754	
2,367,536	*157,835*	*36,189*	*194,024*		*2,693,294*	*179,553*	*25,197*	*204,750*	
2,006,183	133,746	*34,364*	99,382	99,382	1,452,283	96,819	*21,815*	75,004	75,004
6,384,152	425,611	*37,046*	388,565	**388,565**	1,949,227	129,949	*34,829*	95,120	**95,120**

APPENDIX III.—*continued.*

1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
6,168,083	411,206	32	411,238	
6,234,258	*415,617*	*8,397*	*424,014*	
66,175	*4,411*	*8,365*	*12,776*	*12,776*
4,972,004	331,467	6,954	338,421	
8,509,175	*567,279*	*25,458*	*592,737*	
3,537,171	*235,812*	*18,504*	*254,316*	*254,316*
3,603,346	*240,223*	*26,869*	*267,092*	*267,092*

APPENDIX IV.

EXCHANGE.	1892–93.		1893–94.	
	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.
		£.		£.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT				
(1.) Average drawing rate of the year - -	258,090,840		257,929,380	
(2.) Rs. 15 for £1 - - - - - - -	241,714,620		234,500,420	
Difference, being Exchange on Net Sterling Expenditure:				
Receipt, *or Charge* - - - - - - -	*16,376,220*	*1,091,748*	*23,428,960*	*1,561,930*
Exchange on Remittance Account: Receipt - -	196,860	13,124	1,069,200	71,280
TOTAL, shown on pages 8 and 9 - - -	*16,179,360*	*1,078,624*	*22,359,760*	*1,490,650*
Exchange Compensation Allowance to Officers -	—	—	*6,184,680*	*412,312*
GRAND TOTAL: Receipt, *or Charge* - - -	—	*1,078,624*	—	*1,902,962*

APPENDIX IV.—*continued.*

EXCHANGE.	1898–99.		1899–1900.	
	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.
		£.		£.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT				
(1.) Average drawing rate of the year - -	241,234,330		240,920,722	
(2.) Rs. 15 for £1 - - - - - - -	240,909,540		241,939,545	
Difference, being Exchange on Net Sterling Expenditure: Receipt, *or Charge* - - - - - -	*324,790*	*21,653*	1,018,823	67,922
Exchange on Remittance Account:				
Receipt, *or Charge* - - - - - - -	754,210	50,281	*2,233,063*	*148,871*
TOTAL, shown on pages 8 and 9 - - -	429,420	**28,628**	*1,214,240*	*80,949*
Exchange Compensation Allowance to Officers -	*4,797,900*	*319,860*	*4,771,424*	*318,095*
GRAND TOTAL: *Charge* - - -	—	*291,232*	—	*399,044*

APPENDIX IV.

1894–95.		1895–96.		1896–97.		1897–98.	
Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=1*l.*
	£.		£.		£.		£.
284,030,500		270,651,760		256,909,850		250,171,070	
232,559,730		230,699,300		232,030,930		240,069,010	
51,470,770	*3,431,384*	*39,952,460*	*2,663,497*	*24,878,920*	*1,658,594*	*10,102,060*	*673,470*
2,276,750	151,783	1,783,060	118,871	1,442,330	96,155	439,700	29,313
49,194,020	*3,279,601*	*38,169,400*	*2,544,626*	*23,436,590*	*1,562,439*	*9,662,360*	*644,157*
12,392,750	*826,183*	*13,276,320*	*885,088*	*9,351,760*	*623,451*	*6,858,650*	*457,243*
—	*4,105,784*	—	*3,429,714*	—	*2,185,890*		*1,101,400*

Appendix IV.—*continued.*

1900–01.		1901–02.		1902–03.		
Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=1*l.*	
	£.		£.		£.	
255,169,103		253,357,421		264,974,738		
254,743,215		253,161,705		265,005,240		
425,888	*28,392*	*195,716*	*13,048*	30,502	2,033	
51,848	*3,457*	578,131	38,542	443,066	29,538	
477,736	*31,849*	382,415	**25,494**	473,568	**31,571**	
4,552,956	*303,530*	*4,560,564*	*304,038*	*4,760,196*	*317,346*	
	335,379	—	*278,544*		*285,775*	

APPENDIX V.

DEBT SERVICES.	1892-93.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT	42,678,410	2,845,227	3,655,687	6,500,914	
Amounts chargeable to Railways	*31,695,220*	*2,113,014*	*1,223,191*	*3,335,205*	
Amounts chargeable to Irrigation	*11,383,860*	*758,924*	—	*758,924*	
	43,079,080	*2,871,938*	*1,222,191*	*4,094,129*	
REMAINDER CHARGEABLE on ORDINARY DEBT	* *400,670*	* *26,711*	2,433,496	2,406,785	
2. INTEREST on other Obligations	5,164,270	344,284	221	344,505	
	4,763,600	317,573	2,433,717	2,751,290	
Deduct,—Receipts †	*8,304,180*	*553,612*	*24,543*	*578,155*	
TOTAL NET CHARGES (shown on pages 10 and 11)	*3,540,580*	*236,039*	2,409,174	2,173,135	**2,173,135**

APPENDIX V.—*continued.*

DEBT SERVICES.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT	37,314,330	2,487,622	3,821,599	6,309,221	
Amounts chargeable to Railways	*36,862,870*	*2,457,525*	*1,198,904*	*3,656,429*	
Amounts chargeable to Irrigation	*12,224,090*	*814,939*	—	*814,939*	
	49,086,960	*3,272,464*	*1,198,904*	*4,471,368*	
REMAINDER CHARGEABLE on ORDINARY DEBT	**11,772,630*	* *784,842*	2,622,695	1,837,853	
2. INTEREST on other Obligations	6,064,640	404,309	147	404,456	
	5,707,990	*380,533*	2,622,842	2,242,309	
Deduct,—Receipts †	*8,012,670*	*534,178*	*13,516*	*547,694*	
TOTAL NET CHARGES (shown on pages 11 and 14)	*13,720,660*	*914,711*	2,609,326	1,694 615	**1,694,615**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan on securities of surplus cash balances.

APPENDIX V.

1893-94.					1894-95.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
42,738,140	2,849,209	3,719,691	6,568,900		45,738,710	3,049,247	3,814,017	6,863,264	
33,465,740	*2,231,049*	*1,214,411*	*3,445,460*		*35,171,970*	*2,344,798*	*1,202,096*	*3,546,894*	
11,655,580	*777,039*	—	*777,039*		*11,941,150*	*796,077*	—	*796,077*	
45,121,320	*3,008,088*	*1,214,411*	*4,222,499*		*47,113,120*	*3,140,875*	*1,202,096*	*4,342,971*	
**2,383,180*	**158,879*	2,505,280	2,346,401		**1,374,410*	* *91,628*	2,611,921	2,520,293	
5,509,580	367,306	215	367,521		4,762,730	317,515	102	317,617	
3,126,400	208,427	2,505,495	2,713,922		3,388,320	225,887	2,612,023	2,837,910	
8,589,210	*572,614*	*10,041*	*582,655*		*8,081,210*	*538,747*	*3,789*	*542,536*	
5,462,810	*364,187*	2,495,454	2,131,267	**2,131,267**	*4,692,890*	*312,860*	2,608,234	2,295,374	**2,295,374**

APPENDIX V.—*continued.*

1896-97.					1897-98.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
37,534,600	2,502,307	3,825,177	6,327,484		38,197,240	2,546,483	4,069,144	6,615,627	
38,734,010	*2,582,267*	*1,194,473*	*3,776,740*		*40,790,090*	*2,719,339*	*1,189,929*	*3,909,268*	
12,534,790	*835,653*	—	*835,653*		*12,842,490*	*856,166*	—	*856,166*	
51,268,800	*3,417,920*	*1,194,473*	*4,612,393*		*53,632,580*	*3,575,505*	*1,189,929*	*4,765,434*	
**13,734,200*	* *915,613*	2,630,704	1,715,091		**15,435,340*	**1,029,022*	2,879,215	1,850,193	
4,579,850	305,323	136	305,459		5,151,560	343,437	51	343,488	
9,154,350	*610,290*	2,630,840	2,020,550		*10,283,780*	*685,585*	2,879,266	2,193,681	
9,127,660	*608,511*	*102,231*	*710,742*		*8,406,810*	*560,454*	*20,190*	*580,644*	
18,282,010	*1,218,801*	2,528,609	1,309,808	**1,309,808**	*18,690,590*	*1,246,039*	2,859,076	1,613,037	**1,613,037**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX V.—*continued.*

DEBT SERVICES.	1898-99.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT	39,061,132	2,604,076	3,991,656	6,595,732	
Amounts chargeable to Railways	*42,927,622*	*2,861,842*	*1,185,790*	*4,047,632*	
Amounts chargeable to Irrigation	*13,126,938*	*875,129*	—	*875,129*	
	56,054,560	*3,736,971*	*1,185,790*	*4,922,761*	
REMAINDER CHARGEABLE on ORDINARY DEBT	**16,993,428*	**1,132,895*	2,805,866	1,672,971	
2. INTEREST on other Obligations	5,167,294	344,486	91	344,577	
	11,826,134	*788,409*	2,805,957	2,017,548	
Deduct,—Receipts†	*10,146,264*	*676,418*	*29,867*	*706,285*	
TOTAL NET CHARGES (shown on pages 14 and 15)	*21,972,398*	*1,464,827*	2,776,090	1,311,263	**1,311,263**

APPENDIX V.—*continued.*

DEBT SERVICES.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT	40,388,541	2,692,570	4,370,358	7,062,928	
Amounts chargeable to Railways	*47,823,864*	*3,188,258*	*1,366,632*	*4,554,890*	
Amounts chargeable to Irrigation	*14,161,844*	*944,123*	—	*944,123*	
	61,985,708	*4,132,381*	*1,366,632*	*5,499,013*	
REMAINDER CHARGEABLE on ORDINARY DEBT	**21,597,167*	**1,439,811*	3,003,726	1,563,915	
2. INTEREST on other Obligations	5,705,506	380,367	56	380,423	
	15,891,661	*1,059,444*	3,003,782	1,944,338	
Deduct,—Receipts†	*10,627,928*	*708,529*	*77,151*	*785,680*	
TOTAL NET CHARGES (shown on page 15)	*26,519,589*	*1,767,973*	2,926,631	1,158,658	**1,158,658**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX V.—*continued.*

1899-1900.					1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
39,027,597	2,601,839	4,072,798	6,674,637		40,550,556	2,703,370	4,371,063	7,074,433	
45,090,125	*3,006,008*	*1,178,527*	*4,184,535*		*46,559,768*	*3,103,985*	*1,272,714*	*4,376,699*	
13,451,236	*896,749*	—	*896,749*		*13,819,929*	*921,328*	—	*921,328*	
58,541,361	*3,902,757*	*1,178,527*	*5,081,284*		*60,379,697*	*4,025,313*	*1,272,714*	*5,298,027*	
**19,513,764*	**1,300,918*	2,894,271	1,593,353		**19,829,141*	**1,321,943*	3,098,349	1,776,406	
5,319,899	354,660	85	354,745		5,434,713	362,314	226	362,540	
14,193,865	*946,258*	2,894,356	1,948,098		*14,394,428*	*959,629*	3,098,575	2,138,946	
8,347,226	*556,481*	*49,334*	*605,815*		*8,926,309*	*595,087*	*56,392*	*651,479*	
22,541,091	*1,502,739*	2,845,022	1,342,283	**1,342,283**	*23,320,737*	*1,554,716*	3,042,183	1,487,467	**1,487,467**

APPENDIX V.—*continued.*

1902-03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
40,918,933	2,727,929	4,365,547	7,093,476	
49,900,997	*3,326,733*	*1,362,388*	*4,689,121*	
14,536,567	*969,105*	—	*969,105*	
64,437,564	*4,295,838*	*1,362,388*	*5,658,226*	
**23,518,631*	**1,567,909*	3,003,159	1,435,250	
5,958,162	397,211	224	397,435	
17,560,469	*1,170,698*	3,003,383	1,832,685	
10,655,278	*710,352*	*157,315*	*867,667*	
28,215,747	*1,881,050*	2,846,068	965,018	**965,018**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX VI.

MILITARY SERVICES.	1892-93.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.		
1. ARMY:		£.	£.	£.	£.
Effective Charges	146,579,350	9,771,957	2,500,499	12,272,456	
Non-Effective Charges	9,311,560	620,770	2,388,297	3,009,067	
Military Operations	—	—	—	—	
TOTAL	155,890,910	10,392,727	4,888,796	15,281,523	
Deduct,—Receipts: Effective	*7,238,920*	*482,595*	*37,810*	*520,405*	
Non-Effective	*661,510*	*44,100*	*8,566*	*52,666*	
Total	*7,900,430*	*526,695*	*46,376*	*573,071*	
TOTAL NET ARMY CHARGES	147,990,480	9,866,032	4,842,420	14,708,452	14,708,452
2. MILITARY WORKS	11,317,280	754,485	40,628	795,113	
Deduct,—Receipts	*452,740*	*30,182*	—	*30,182*	
TOTAL NET CHARGES for MILITARY WORKS	10,864,540	724,303	40,628	764,931	764,931
3. SPECIAL DEFENCE WORKS	2,557,230	170,482	126,332	296,814	296,814
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 10 and 11)	161,412,250	10,760,817	5,009,380	15,770,197	**15,770,197**
	1895-96.				
1. ARMY:					
Effective Charges	172,229,770	11,481,985	1,819,267	13,301,252	
Non-Effective Charges	8,971,350	598,090	2,316,527	2,914,617	
Military Operations	—	—	—	—	
TOTAL	181,201,120	12,080,075	4,135,794	16,215,869	
Deduct,—Receipts: Effective	*7,519,790*	*501,320*	*65,450*	*566,770*	
Non-Effective	*935,090*	*62,339*	*9,857*	*72,196*	
Total	*8,454,880*	*563,659*	*75,307*	*638,966*	
TOTAL NET ARMY CHARGES	172,746,240	11,516,416	4,060,487	15,576,903	15,576,903
2. MILITARY WORKS	11,514,780	767,652	30,947	798,599	
Deduct,—Receipts	*496,990*	*33,132*	—	*33,132*	
TOTAL NET CHARGES for MILITARY WORKS	11,017,790	734,520	30,947	765,467	765,467
3. SPECIAL DEFENCE WORKS	217,160	14,477	45,252	59,729	59,729
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 11 and 14)	183,981,190	12,265,413	4,136,686	16,402,099	**16,402,099**

APPENDIX VI.

1893-94.					1894-95.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.		
	£.	£.	£.	£.					
150,261,700	10,017,447	2,167,670	12,185,117		153,425,500	10,228,367	1,982,628	12,210,995	
9,386,660	625,777	2,250,122	2,875,899		9,034,100	602,273	2,302,415	2,904,688	
—	—	—	—		—	—	—	—	
159,648,360	10,643,224	4,417,792	15,061,016		162,459,600	10,830,640	4,285,043	15,115,683	
6,944,820	*462,988*	*39,636*	*502,624*		*7,991,100*	*532,740*	*58,556*	*591,296*	
737,610	*49,174*	*10,055*	*59,229*		*856,470*	*57,098*	*9,916*	*67,014*	
7,682,430	*512,162*	*49,691*	*561,853*		*8,847,570*	*589,838*	*68,472*	*658,310*	
151,965,930	10,131,062	4,368,101	14,499,163	14,499,163	153,612,030	10,240,802	4,216,571	14,457,373	14,457,373
11,542,680	769,512	15,965	785,477		9,622,030	641,469	24,972	666,441	
458,940	*30,596*	—	*30,596*		*596,540*	*39,769*	—	*39,769*	
11,083,740	738,916	15,965	754,881	754,881	9,025,490	601,700	24,972	626,672	626,672
1,629,470	108,631	98,206	206,837	206,837	673,220	44,881	82,176	127,057	127,057
164,679,140	10,978,609	4,482,272	15,460,881	**15,460,881**	163,310,740	10,887,383	4,323,719	15,211,102	**15,211,102**

1896-97.					1897-98.				
163,550,800	10,903,387	1,842,283	12,745,670		155,921,620	10,394,775	1,804,263	12,199,038	
9,062,630	604,175	2,368,852	2,973,027		9,223,850	614,923	2,414,845	3,029,768	
—	—	—	—		38,479,920	2,565.328	25,119	2,590,447	
172,613,430	11,507,562	4,211,135	15,718,697		203,625,390	13,575,026	4,244,227	17,819,253	
					6,472,070	*431,471*	*31,959*	*463,430*	
7,306,510	*487,101*	*64,864*	*551,965*		*885,020*	*59,001*	*14,443*	*73,444*	
934,720	*62,314*	*12,933*	*75,247*		*736,230*	*49,082*	—	*49,082*	
8,241,230	*549,415*	*77,797*	*627,212*		*8,093,320*	*539,554*	*46,402*	*585,956*	
164,372,200	10,958,147	4,133,338	15,091,485	15,091,485	195,532,070	13,035,472	4,197,825	17,233,297	17,233,297
11,159,420	743,961	24,725	768,686		10,595,400	706,360	69,633	775,993	
612,630	*40,845*	—	*40,845*		*525,610*	*35,041*	—	*35,041*	
10,546,740	703,116	24,725	727,841	727,841	10,069,790	671,319	69,633	740,952	740,952
217,530	14,502	43,868	58,370	58,370	*40,200*	*2,680*	17,739	15,059	15,059
175,136,470	11,675,765	4,201,931	15,877,696	**15,877,696**	205,561,660	13,704,111	4,285,197	17,989,308	**17,989,308**

APPENDIX VI.—*continued.*

MILITARY SERVICES.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15=1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
1898-99.					
1. ARMY:		£.	£.	£.	£.
Effective Charges	154,983,237	10,332,216	1,902,482	12,234,698	
Non-Effective Charges	9,332,845	622,190	2,421,679	3,043,869	
Military Operations	10,575,245	705,016	17,743	722,759	
TOTAL	174,891,327	11,659,422	4,341,904	16,001,326	
Deduct,—Receipts: Effective	*7,084,384*	*472,326*	*41,919*	*514,245*	
Non-Effective	*887,903*	*59,193*	*15,214*	*74,407*	
Military Operations	*414,484*	*27,632*	—	*27,632*	
Total	*8,387,271*	*559,151*	*57,133*	*616,284*	
TOTAL NET ARMY CHARGES	166,504,056	11,100,271	4,284,771	15,385,042	15,385,042
2. MILITARY WORKS	11,326,765	755,118	52,531	807,649	
Deduct,—Receipts	*542,345*	*36,156*	—	*36,156*	
TOTAL NET CHARGES for MILITARY WORKS	10,784,420	718,962	52,531	771,493	771,493
3. SPECIAL DEFENCE WORKS	453	30	944	974	974
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 14 and 15)	177,288,929	11,819,263	4,338,246	16,157,509	**16,157,509**
1901-02.					
1. ARMY:		£.	£.	£.	
Effective Charges	161,385,945	10,759,063	2,032,260	12,791,323	
Non-Effective Charges	9,327,144	621,809	2,350,799	2,972,608	
Military Operations	—	—	—	—	
TOTAL	170,713,089	11,380,872	4,383,059	15,763,931	
Deduct,—Receipts: Effective	*9,447,636*	*629,842*	*255,487*	*885,329*	
Non-Effective	*1,064,725*	*70,982*	*21,278*	*92,260*	
Total	*10,512,361*	*700,824*	*276,765*	*977,589*	
TOTAL NET ARMY CHARGES	160,200,728	10,680,048	4,106,294	14,786,342	14,786,342
2. MILITARY WORKS	13,952,561	930,171	34,612	964,783	
Deduct,—Receipts	*714,652*	*47,643*	—	*47,643*	
TOTAL NET CHARGES for MILITARY WORKS	13,237,909	882,528	34,612	917,140	917,140
3. SPECIAL DEFENCE WORKS	—	—	—	—	—
TOTAL NET CHARGES for MILITARY SERVICES (shown on page 15)	173,438,637	11,562,576	4,140,906	15,703,482	**15,703,482**

APPENDIX VI.—*continued.*

1899-1900.					1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.		
	£.	£.	£.	£.	£	£	£		£
153,248,703	10,216,580	1,638,737	11,855,317		150,548,739	10,036,583	2,054,376	12,090,959	
9,115,539	607,703	2,422,206	3,029,909		9,103,829	606,922	2,384,918	2,991,840	
—	—	—	—		—	—	—	—	
162,364,242	10,824,283	4,060,943	14,885,226		159,652,568	10,643,505	4,439,294	15,082,799	
8,656,127	*577,075*	*66,015*	*643,090*		*10,903,499*	*726,900*	*16,152*	*743,052*	
882,459	*58,831*	*17,562*	*76,393*		*861,430*	*57,429*	*16,793*	*74,222*	
9,538,586	*635,906*	*83,577*	*719,483*		*11,764,929*	*784,329*	*32,945*	*817,274*	
152,825,656	10,188,377	3,977,366	14,165,743	14,165,743	147,887,639	9,859,176	4,406,349	14,265,525	14,265,525
12,071,699	804,780	31,782	836,562		11,128,272	741,885	41,057	782,942	
521,705	*34,780*	—	*34,780*		*536,320*	*35,755*	—	*35,755*	
11,549,994	770,000	31,782	801,782	801,782	10,591,952	706,130	41,057	747,187	747,187
—	—	874	874	874	—	—	6,864	6,864	6,864
164,375,650	10,958,377	4,010,022	14,968,399	**14,968,399**	158,479,591	10,565,306	4,454,270	15,019,576	**15,019 576**

1902-03.				
	£	£	£	£
170,999,003	11,399,934	2,926,858	14,326,792	
9,837,015	655,801	2,363,799	3,019,600	
—	—	—	—	
180,836,018	12,055,735	5,290,657	17,346,392	
9,817,847	*654,523*	*333,733*	*988,256*	
1,162,034	*77,469*	*59,265*	*136,734*	
10,979,881	*731,992*	*392,998*	*1,124,990*	
169,856,137	11,323,743	4,897,659	16,221,402	16,221,402
15,510,922	1,034,062	62,607	1,096,669	
574,515	*38,301*	—	*38,301*	
14,936,407	995,761	62,607	1,058,368	1,058,368
—	—	—	—	—
184,792,544	12,319,504	4,960,266	17,279,770	**17,279,770**

APPENDIX VII.

COLLECTION OF REVENUE.	1892-93.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	39,353,940	2,623,596	594	2,624,190	
Forest	8,623,790	574,920	1,777	576,697	
Salt	4,575,730	305,049	708	305,757	
Stamps	911,700	60,780	31,277	92,057	
Excise	1,930,130	128,675	—	128,675	
Provincial Rates	556,590	37,106	—	37,106	
Customs	1,406,100	93,740	15	93,755	
Assessed Taxes	301,710	20,114	—	20,114	
Registration	2,131,160	142,077	—	142,077	
TOTAL (shown on pages 10 and 11)	59,790,850	3,986,057	34,371	4,020,428	**4,020,428**

APPENDIX VII.—*continued.*

COLLECTION OF REVENUE.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	40,970,540	2,731,369	36	2,731,405	
Forest	9,087,100	605,807	1,393	607,200	
Salt	5,210,070	347,338	21	347,359	
Stamps	951,580	63,439	43,492	106,931	
Excise	2,078,440	138,563	64	138,627	
Provincial Rates	526,750	35,117	—	35,117	
Customs	2,027,930	135,195	88	135,283	
Assessed Taxes	298,680	19,912	—	19,912	
Registration	2,330,840	155,389	—	155,389	
TOTAL (shown on pages 11 and 14)	63,481,930	4,232,129	45,094	4,277,223	**4,277,223**

APPENDIX VII.

1893–94.					1894–95.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
40,214,730	2,680,982	85	2,681,067		40,474,980	2,698,332	346	2,698,678	
9,043,070	602,871	1,273	604,144		9,121,650	608,110	701	608,811	
4,724,630	314,975	1,177	316,152		4,978,160	331,878	327	332,205	
924,240	61,616	38,875	100,491		932,110	62,141	45,103	107,244	
1,932,930	128,862	50	128,912		1,928,090	128,540	—	128,540	
538,090	35,873	—	35,873		564,380	37,625	—	37,625	
1 435,130	95,675	135	95,810		1,744,850	116,323	34	116,357	
310,600	20,707	—	20,707		297,710	19,847	—	19,847	
2,237,230	149,149	—	149,149		2,296,310	153,087	—	153,087	
61,360,650	4,090,710	41,595	4,132,305	**4,132,305**	62,338,240	4,155,883	46,511	4,202,394	**4,202,394**

Appendix VII.—*continued.*

1896–97.					1897–98.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
41,092,470	2,739,498	214	2,739,712		41,861,930	2,790,795	901	2,791,696	
9,803,280	653,552	8,205	661,757		9,951,680	663,445	4,172	667,617	
5,230,350	348,690	191	348,881		4,730,150	315,343	468	315,811	
970,060	64,671	40,808	105,479		979,980	65,332	35,844	101,176	
2,124,800	141,653	226	141,879		2,402,710	160,181	123	160,304	
543,010	36,201	—	36,201		525,300	35,020	—	35,020	
2,033,860	135,591	—	135,591		2,113,790	140,919	—	140,919	
303,230	20,215	—	20,215		322,780	21,519	—	21,519	
2,408,240	160,549	—	160,549		2,478,900	165,260	—	165,260	
64,509,300	4,300,620	49,644	4,350,264	**4,350,264**	65,367,220	4,357,814	41,508	4,399,322	**4,399,322**

APPENDIX VII.—*continued.*

COLLECTION OF REVENUE.	1898–99.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	40,526,738	2,701,783	1,255	2,703,038	
Forest	9,795,849	653,057	7,421	660,478	
Salt	4,653,139	310,209	258	310,467	
Stamps	947,389	63,159	35,296	98,455	
Excise	2,430,140	162,009	—	162,009	
Provincial Rates	557,372	37,158	—	37,158	
Customs	2,148,445	143,230	65	143,295	
Assessed Taxes	328,121	21,875	—	21,875	
Registration	2,485,107	165,674	—	165,674	
TOTAL (shown on pages 14 and 15)	63,872,300	4,258,154	44,295	4,302,449	**4,302,449**

APPENDIX VII.—*continued.*

COLLECTION OF REVENUE.	1901–02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	42,915,972	2,861,065	670	2,861,735	
Forest	10,520,701	701,380	4,201	705,581	
Salt	5,141,683	342,779	851	343,630	
Stamps	1,143,750	76,250	29,567	105,817	
Excise	2,491,879	166,125	30	166,155	
Provincial Rates	636,825	42,455	—	42,455	
Customs	2,419,723	161,315	160	161,475	
Assessed Taxes	357,348	23,823	—	23,823	
Registration	2,576,045	171,736	—	171,736	
TOTAL (shown on page 15)	68,203,926	4,546,928	35,479	4,582,407	**4,582,407**

APPENDIX VII.—*continued.*

1899-1900.					1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
41,221,405	2,748,094	645	2,748,739		42,231,350	2,815,423	176	2,815,599	
10,790,296	719,353	10,822	730,175		10,924,937	728,329	1,835	730,164	
4,966,747	331,116	640	331,756		5,047,501	336,500	433	336,933	
950,619	63,375	37,914	101,289		1,112,809	74,187	28,752	102,939	
2,422,627	161,509	—	161,509		2,416,769	161,118	58	161,176	
531,917	35,461	—	35,461		509,616	33,975	—	33,975	
2,306,176	153,745	208	153,953		2,427,076	161,805	125	161,930	
332,364	22,158	—	22,158		335,967	22,398	—	22,398	
2,456,979	163,799	—	163,799		2,543,952	169,597	—	169,597	
65,979,130	4,398,610	50,229	4,448,839	**4,448,839**	67,549,977	4,503,332	31,379	4,534,711	**4,534,711**

APPENDIX VII.—*continued.*

1902-03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
£.	£.	£.	£.	£.
43,639,985	2,909,332	148	2,909,480	
11,249,331	749,955	1,828	751,783	
5,186,238	345,749	142	345,891	
1,161,149	77,410	31,898	109,308	
2,837,618	189,175	9	189,184	
628,226	41,882	—	41,882	
2,417,843	161,190	145	161,335	
362,255	24,150	—	24,150	
2,577,670	171,845	—	171,845	
70,060,315	4,670,688	34,170	4,704,858	**4,704,858**

APPENDIX VIII.

CIVIL DEPARTMENTS.	1892-93.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION:					
Charges	14,625,380	975,026	255,545	1,230,571	1,230,571
2. LAW COURTS:					
Charges	28,761,240	1,917,416	191	1,917,607	
Receipts	*3,774,440*	*251,629*	—	*251,629*	
	24,986,800	1,665,787	191	1,665,978	1,665,978
3. JAILS:					
Charges	9,180,600	612,040	426	612,466	
Receipts	*3,091,970*	*206,131*	—	*206,131*	
	6,088,630	405,909	426	406,335	406,335
4. POLICE:					
Charges	38,736,450	2,582,430	—	2,582,430	
Receipts	*3,959,670*	*263,978*	—	*263,978*	
	34,776,780	2,318,452	—	2,318,452	2,318,452
5. MARINE (including River Navigation):					
Charges	3,918,750	261,250	290,476	551,726	
Receipts	*1,568,550*	*104,570*	—	*104,570*	
	2,350,200	156,680	290,476	447,156	447,156
6. EDUCATION:					
Charges	14,342,340	956,156	1,742	957,898	
Receipts	*2,102,870*	*140,192*	—	*140,192*	
	12,239,470	815,964	1,742	817,706	817,706
7. ECCLESIASTICAL:					
Charges	1,676,270	111,751	300	112,051	112,051
8. MEDICAL:					
Charges	9,261,650	617,443	9,663	627,106	
Receipts	*669,270*	*44,618*	*3,094*	*47,712*	
	8,592,380	572,825	6,569	579,394	579,394
9. POLITICAL:					
Charges	8,063,580	537,572	22,327	559,899	559,899
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	4,025,940	268,396	44,128	312,524	
Receipts	*854,190*	*56,946*	*515*	*57,461*	
	3,171,750	211,450	43,613	255,063	255,063
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 10 and 11)	116,571,240	7,771,416	621,189	8,392,605	**8,392,605**

APPENDIX VIII.

1893–94.					1894–95.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,191,320	1,012,755	265,812	1,278,567	1,278,567	15,862,160	1,057,477	273,303	1,330,780	1,330,780
29,960 900	1,997,393	197	1,997,590		30,678,750	2,045,250	226	2,045,476	
3,724,050	*248,270*	—	*248,270*		*3,704,820*	*246,988*	—	*246,988*	
26,236,850	1,749,123	197	1,749,320	1,749,320	26,973,930	1,798,262	226	1,798,488	1,798,488
9,240,530	616,035	27	616,062		9,051,400	603,427	1,248	604,675	
3,061,910	*204,127*	—	*204,127*		*3,088,780*	*205,919*	—	*205,919*	
6,178,620	411,908	27	411,935	411,935	5,962,620	397,508	1,248	398,756	398,756
39,186,930	2,612,462	662	2,613,124		39,874,460	2,658,298	850	2,659,148	
4,175,310	*278,354*	—	*278,354*		*4,062,220*	*270,815*	—	*270,815*	
35,011,620	2,334,108	662	2,334,770	2,334,770	35,812,240	2,387,483	850	2,388,333	2,388,333
3,493,080	232,872	245,443	478,315		3,333,370	222,224	185,212	407,436	
1,524,240	*101,616*	—	*101,616*		*1,548,830*	*103,255*	—	*103,255*	
1,968,840	131,256	245,443	376,699	376,699	1,784,540	118,969	185,212	304,181	304,181
14,690,270	979,351	1,657	981,008		15,083,720	1,005,581	1,556	1,007,137	
2,161,780	*144,118*	—	*144,118*		*2,140,340*	*142,689*	—	*142,689*	
12,528,490	835,233	1,657	836,890	836,890	12,943,380	862,892	1,556	864,448	864,448
1,763,760	117,584	137	117,721	117,721	1,854,290	123,619	50	123,669	123,669
9,679,690	645,313	6,760	652,073		10,034,380	668,959	6,437	675,396	
719,440	*47,963*	*1,934*	*49,897*		*780,610*	*52,041*	*1,878*	*53,919*	
8,960,250	597,350	4,826	602,176	602,176	9,253,770	616,918	4,559	621,477	621,477
9,296,000	619,733	21,958	641,691	641,691	8,580,790	572,053	21,564	593,617	593,617
4,263,580	284,239	39,960	324,199		4,221,580	281,439	43,248	324,687	
905,110	*60,341*	*562*	*60,903*		*922,740*	*61,516*	*374*	*61,890*	
3,358,470	223,898	39,398	263,296	263,296	3,298,840	219,923	42,874	262,797	262,797
120,494,220	8,032,948	580,117	8,613,065	**8,613,065**	122,326,560	8.155,104	531,442	8,686,546	**8,686,546**

APPENDIX VIII.—*continued.*

CIVIL DEPARTMENTS.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION:					
Charges	15,940,890	1,062,726	243,955	1,306,681	1,306,681
2. LAW COURTS:					
Charges	30,876,040	2,058,403	491	2,058,894	
Receipts	*3,778,740*	*251,916*	—	*251,916*	
	27,097,300	1,806,487	491	1,806,978	1,806,978
3. JAILS:					
Charges	9,567,620	637,842	1,329	639,171	
Receipts	*3,122,980*	*208,199*	—	*208,199*	
	6,444,640	429,643	1,329	430,972	430,972
4. POLICE:					
Charges	40,391,750	2,692,783	933	2,693,716	
Receipts	*4,178,920*	*278,594*	—	*278,594*	
	36,212,830	2,414,189	933	2,415,122	2,415,122
5. MARINE (including River Navigation):					
Charges	3,267,520	217,835	236,599	454,434	
Receipts	*1,693,740*	*112,916*	—	*112,916*	
	1,573,780	104,919	236,599	341,518	341,518
6. EDUCATION:					
Charges	15,342,720	1,022,848	1,260	1,024,108	
Receipts	*2,197,230*	*146,482*	—	*146,482*	
	13,145,490	876,366	1,260	877,626	877,626
7. ECCLESIASTICAL:					
Charges	1,921,350	128,090	156	128,246	128,246
8. MEDICAL:					
Charges	10,200,770	680,051	6,159	686,210	
Receipts	*807,780*	*53,852*	*1,862*	*55,714*	
	9,392,990	626,199	4,297	630,496	630,496
9. POLITICAL:					
Charges	9,782,540	652,169	47,693	699,862	699,862
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	4,496,420	299,761	26,327	326,088	
Receipts	*1,024,530*	*68,302*	*485*	*68,787*	
	3,471,890	231,459	25,842	257,301	257,301
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 11 and 14)	124,983,700	8,332,247	562,555	8,894,802	**8,894,802**

APPENDIX VIII.—*continued.*

1896–97.					1897–98.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,872,780	1,058,185	260,322	1,318,507	1,318,507	15,880,160	1,058,677	257,745	1,316,422	1,316,422
30,933,110	2,062,207	1,379	2,063,586		31,324,810	2,088,321	795	2,089,116	
3,561,840	*237,456*	—	*237,456*		*3,569,130*	*237,942*	—	*237,942*	
27,371,270	1,824,751	1,379	1,826,130	1,826,130	27,755,680	1,850,379	795	1,851,174	1,851,174
10,822,460	721,497	778	722,275		11,187,030	745,802	2,218	748,020	
3,087,330	*205,822*	—	*205,822*		*3,062,800*	*204,186*	—	*204,186*	
7,735,130	515,675	778	516,453	516,453	8,124,230	541,616	2,218	543,834	543,834
41,555,770	2,770,385	592	2,770,977		42,328,550	2,821,903	683	2,822,586	
4,369,160	*291,277*	—	*291,277*		*4,483,300*	*298,887*	—	*298,887*	
37,186,610	2,479,108	592	2,479,700	2,479,700	37,845,250	2,523,016	683	2,523,699	2,523,699
3,668,660	244,577	212,785	457,362		3,447,620	229,842	213,853	443,695	
1,604,770	*106,984*	—	*106,984*		*2,007,240*	*133,816*	—	*133,816*	
2,063,890	137,593	212,785	350,378	350,378	1,440,380	96,026	213,853	309,879	309,879
15,734,000	1,048,933	1,656	1,050,589		15,786,630	1,052,442	1,541	1,053,983	
2,207,820	*147,188*	—	*147,188*		*2,175,180*	*145,012*	—	*145,012*	
13,526,180	901,745	1,656	903,401	903,401	13,611,450	907,430	1,541	908,971	908,971
1,891,440	126,096	145	126,241	126,241	1,735,790	115,719	245	115,964	115,964
10,651,580	710,105	6,947	717,052		13,289,520	885,968	16,931	902,899	
908,640	*60,576*	*1,717*	*62,293*		*876,740*	*58,449*	*1,622*	*60,071*	
9,742,940	649,529	5,230	654,759	654,759	12,412,780	827,519	15,309	842,828	842,828
9,632,320	642,155	24,186	666,341	666,341	8,957,600	597,173	24,349	621,522	621,522
4,789,380	315,959	30,124	346,083		4,947,060	329,804	26,109	355,913	
1,010,550	*67,370*	*425*	*67,795*		*1,030,630*	*68,709*	*303*	*69,012*	
3,728,830	248,589	29,699	278,288	278,288	3,916,430	261,095	25,806	286,901	286,901
128,751,391	8,583,426	536,772	9,120,198	9,120,198	131,679,750	8,778,650	542,544	9,321,194	9,321,194

APPENDIX VIII.—*continued.*

CIVIL DEPARTMENTS.	1898–99.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
I. GENERAL ADMINISTRATION:					
Charges	15,814,295	1,054,286	252,496	1,306,782	1,306,782
2. LAW COURTS:					
Charges	30,727,343	2,048,490	794	2,049,284	
Receipts	*3,688,633*	*245,909*	—	*245,909*	
	27,038,710	1,802,581	794	1,803,375	1,803,375
3. JAILS:					
Charges	10,288,204	685,880	133	686,013	
Receipts	*3,085,531*	*205,702*	—	*205,702*	
	7,202,673	480,178	133	480,311	480,311
4. POLICE:					
Charges	41,795,480	2,786,365	778	2,787,143	
Receipts	*4,362,044*	*290,803*	—	*290,803*	
	37,433,436	2,495,562	778	2,496,340	2,496,340
5. MARINE (including River Navigation):					
Charges	3,360,546	224,037	204,787	428,824	
Receipts	*1,906,628*	*127,109*	—	*127,109*	
	1,453,918	96,928	204,787	301,715	301,715
6. EDUCATION:					
Charges	15,956,775	1,063,785	1,917	1,065,702	
Receipts	*2,308,476*	*153,898*	—	*153,898*	
	13,648,299	909,887	1,917	911,804	911,804
7. ECCLESIASTICAL:					
Charges	1,697,403	113,160	795	113,955	113,955
8. MEDICAL:					
Charges	16,012,347	1,067,490	10,273	1,077,763	
Receipts	*840,021*	*56,001*	*1,547*	*57,548*	
	15,172,326	1,011,489	8,726	1,020,215	1,020,215
9. POLITICAL:					
Charges	8,660,466	577,364	24,627	601,991	601,991
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	5,223,538	348,236	21,144	369,380	
Receipts	*1,044,117*	*69,608*	*447*	*70,055*	
	4,179,421	278,628	20,697	299,325	299,325
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 14 and 15)	132,300,947	8,820,063	515,750	9,335,813	**9,335,813**

APPENDIX VIII.—*continued.*

1899–1900.					1900–01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,960,801	1,064,053	320,023	1,384,076	1,384,076	16,267,295	1,084,486	255,196	1,339,682	1,339,682
31,213,533	2,080,902	547	2,081,449		31,860,797	2,124,053	261	2,124,314	
3,540,262	*236,017*	—	*236,017*		*3,429,467*	*228,631*	—	*228,631*	
27,673,271	1,844,885	547	1,845,432	1,845,432	28,431,330	1,895,422	261	1,895,683	1,895,683
10,260,188	684,013	222	684,235		11,955,882	797,058	—	797,058	
3,403,582	*226,905*	—	*226,905*		*3,676,810*	*245,120*	—	*245,120*	
6,856,606	457,108	222	457,330	457,330	8,279,072	551,938	—	551,938	551,938
42,762,727	2,850,848	448	2,851.296		43,751,116	2,916,741	1,245	2,917,986	
4,262,843	*284,190*	—	*284,190*		*4,433,431*	*298,895*	—	*298,895*	
38,499,884	2,566,658	448	2,567,106	2,567,106	39,267,685	2,617,846	1,245	2,619,091	2,619,091
3,088,823	205,922	327,970	533,892		3,568,472	237,898	352,023	589,921	
2,046,815	*136,454*	—	*136,454*		*2,316,938*	*154,463*	—	*154,463*	
1,042,008	69,468	327,970	397,438	397,438	1,251,534	83,435	352,023	435,458	435,458
16,264,003	1,084,267	1,852	1,086,119		16,326,203	1,088,414	2,708	1,091,122	
2,374,897	*158,326*	—	*158,326*		*2,437,052*	*162,470*	—	*162,470*	
13,889,106	925,941	1,852	927,793	927,793	13,889,151	925,944	2,708	928,652	928,652
1,707,796	113,853	211	114,064	114,064	1,733,963	115,598	753	116,351	116,351
13,993,722	932,915	11,689	944,604		14,038,220	935,881	5,222	941,103	
915,715	*61,048*	*1,521*	*62,569*		*935,096*	*62,339*	*1,487*	*63,826*	
13,078,007	871,867	10,168	882,035	882,035	13,103,124	873,542	3,735	877,277	877,277
10,468,139	697,876	23,960	721,836	721,836	8,441,227	562,748	24,743	587,491	587,491
5,283,680	352,245	28,772	381,017		6,382,287	425,486	41,107	466,593	
1,201,341	*80,090*	*493*	*80,583*		*1,338,673*	*89,245*	*425*	*89,670*	
4,082,339	272,155	28,279	300,434	300,434	5,043,614	336,241	40,682	376,923	376,923
133,257,957	8,883,864	713,680	9,597,544	**9,597,544**	135,707,995	9,047,200	681,346	9,728,546	**9,728,546**

APPENDIX VIII.—*continued.*

CIVIL DEPARTMENTS.	1901–02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION:					
Charges	16,554,642	1,103,643	259,112	1,362,755	1,362,755
2. LAW COURTS:					
Charges	32,358,574	2,157,238	504	2,157,742	
Receipts	*3,483,159*	*232,211*	—	*232,211*	
	28,875,415	1,925,027	504	1,925,531	1,925,531
3. JAILS:					
Charges	11,561,297	770,753	813	771,566	
Receipts	*3,757,836*	*250,522*	—	*250,522*	
	7,803,461	520,231	813	521,044	521,044
4. POLICE:					
Charges	44,341,080	2,956,072	994	2,957,066	
Receipts	*4,403,637*	*293,576*	—	*293,576*	
	39,937,443	2,662,496	994	2,663,490	2,663,490
5. MARINE (including River Navigation):					
Charges	4,258,472	283,898	314,351	598,249	
Receipts	*2,181,£81*	*145,439*	—	*145,439*	
	2,076,891	138,459	314,351	452,810	452,810
6. EDUCATION:					
Charges	16,943,997	1,129,600	2,734	1,132,334	
Receivts	*2,600,026*	*173,335*	—	*173,335*	
	14,343,971	956,265	2,734	958,999	958,999
7. ECCLESIASTICAL:					
Charges	1,684,155	112,277	499	112,776	112,776
8. MEDICAL:					
Charges	12,887,984	859,199	4,886	864,085	
Receipts	*1,033,057*	*68,870*	*1,373*	*70,243*	
	11,854,927	790,329	3,513	793,842	793,842
9. POLITICAL:					
Charges	10,200,690	680,046	7,028	687,074	687,074
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	7,079,786	471,986	31,166	503,152	
Receipts	*1,431,570*	*95,438*	*434*	*95,872*	
	5,648,216	376,548	30,732	407,280	407,280
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on page 15)	138,979,811	9,265,321	620,280	9,885,601	**9,885,601**

APPENDIX VIII.—*continued.*

1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
18,962,104	1,264,140	251,474	1,515,614	1,515,614
33,226,413	2,215,095	210	2,215,305	
3,650,529	*243,369*	—	*243,369*	
29,575,884	1,971,726	210	1,971,936	1,971,936
10,881,591	725,439	65	725,504	
3,544,533	*236,302*	—	*236,302*	
7,337,058	489,137	65	489,202	489,202
45,271,032	3,018,069	1,675	3,019,744	
4,612,718	*307,514*	—	*307,514*	
40,658,314	2,710,555	1,675	2,712,230	2,712,230
4,020,772	268,051	247,914	515,965	
2,597,368	*173,158*	—	*173,158*	
1,423,404	94,893	247,914	342,807	342,807
19,436,735	1,295,782	1,882	1,297,664	
2,733,674	*182,245*	—	*182,245*	
16,703,061	1,113,537	1,882	1,115,419	1,115,419
1,655,652	110,377	646	111,023	111,023
14,281,869	952,125	8,414	960,539	
1,127,392	*75,159*	*1,446*	*76,605*	
13,154,477	876,966	6,968	883,934	883,934
12,183,251	812,217	7,249	819,466	819,466
7,124,439	474,962	33,457	508,419	
1,539,956	*102,664*	*531*	*103,195*	
5,584,483	372,298	32,926	405,224	405,224
147,237,688	9,815,846	551,009	10,366,855	**10,366,855**

APPENDIX IX.

MISCELLANEOUS CIVIL CHARGES.	1892-93.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges	4,947,960	329,864	29,218	359,082	359,082
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	13,350	890	207,826	208,716	208,716
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	8,811,900	587,460	1,810,546	2,398,006	
Receipts	*2,007,410*	*133,827*	*101,000*	*234,827*	
	6,804,490	453,633	1,709,546	2,163,179	2,163,179
4. STATIONERY AND PRINTING:					
Charges	5,632,980	375,532	52,868	428,400	
Receipts	*808,410*	*53,894*	—	*53,894*	
	4,824,570	321,638	52,868	374,506	374,506
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 10 and 11)	16,590,370	1,106,025	1,999,458	3,105,483	**3,105,483**

APPENDIX IX.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1895-96.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges	4,372,500	291,500	9,565	301,065	301,065
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	7,930	529	223,537	224,066	224,066
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	9,691,460	646,098	1,817,694	2,463,792	
Receipts	*2,043,130*	*136,209*	*96,901*	*233,110*	
	7,648,330	509,889	1,720,793	2,230,682	2,230,682
4. STATIONERY AND PRINTING:					
Charges	6,052,180	403,478	45,443	448,921	
Receipts	*842,870*	*56,191*	—	*56,191*	
	5,209,310	347,287	45,443	392,730	392,730
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 11 and 14)	17,238,070	1,149,205	1,999,338	3,148,543	**3,148,543**

APPENDIX IX.

1893–94.					1894–95.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,722,280	314,819	21,950	336,769	336,769	4,584,230	305,615	6,907	312,522	312,522
15,480	1,032	197,521	198,553	198,553	12,710	847	220,651	221,498	221,498
9,105,470	607,031	1,784,051	2,391,082		9,448,650	629,910	1,788,908	2,418,818	
2,161,520	*144,101*	*97,904*	*242,005*		*2,099,550*	*139,970*	*94,108*	*234,078*	
6,943,950	462,930	1,686,147	2,149,077	2,149,077	7,349,100	489,940	1,694,800	2,184,740	2,184,740
5,981,960	398,797	51,510	450,307		6,062,720	404,182	48,536	452,718	
844,980	*56,332*	—	*56,332*		*852,120*	*56,808*	—	*56,808*	
5,136,980	342,465	51,510	393,975	393,975	5,210,600	347,374	48,536	395,910	395,910
16,818,690	1,121,246	1,957,128	3,078,374	**3,078,374**	17,156,640	1,143,776	1,970,894	3,114,670	**3,114,670**

APPENDIX IX.—*continued.*

1896–97.					1897–98.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,214,660	280,977	9,592	290,569	290,569	4,278,710	285,247	9,332	294,579	294,579
7,460	497	225,783	226,280	226,280	7,630	509	187,640	188 149	188,149
10,059,610	670,641	1,874,519	2,545,160		10,485,950	699,064	1,901,744	2,600,808	
2,022,050	*134,803*	*93,786*	*228,589*		*2,062,950*	*137,530*	*87,639*	*225,169*	
8,037,560	535,838	1,780,733	2,316,571	2,316,571	8,423,000	561,534	1,814,105	2,375,639	2,375,639
6,100,880	406,725	41,807	448,532		6,389,830	425,989	54,449	480,438	
864,000	*57,600*	—	*57,600*		*800,030*	*53,336*	—	*53,336*	
5,236,880	349,125	41,807	390,932	390,932	5,589,800	372,653	54,449	427,102	427,102
17,496 560	1,166,437	2,057,915	3,224,352	**3,224,352**	18,299,140	1,219,943	2,065,526	3,285,469	**3,285,469**

APPENDIX IX.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1898-99.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£.	£.	£.	£.
Charges	4,136,446	275,763	11,577	287,340	287,340
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	15,949	1,063	259,009	260,072	260,072
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	10,659,923	710,662	1,942,917	2,653,579	
Receipts	*1,738,055*	*115,870*	*92,698*	*208,568*	
	8,921,868	594,792	1,850,219	2,445,011	2,445,011
4. STATIONERY AND PRINTING:					
Charges	6,419,119	427,941	49,458	477,399	
Receipts	*871,250*	*58,083*	—	*58,083*	
	5,547,869	369,858	49,458	419,316	419,316
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 14 and 15)	18,622,132	1,241,476	2,170,263	3,411,739	**3,411,739**

APPENDIX IX.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1901-02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£.	£.	£.	£.
Charges	3,804,743	253,649	10,722	264,371	264,371
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	11,492	766	251,807	252,573	252,573
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	11,683,183	778,879	1,976,705	2,755,584	
Receipts	*1,691,786*	*112,786*	*81,750*	*194,536*	
	9,991,397	666,093	1,894,955	2,561,048	2,561,048
4. STATIONERY AND PRINTING					
Charges	6,703,453	446,897	97,139	544,036	
Receipts	*943,693*	*62,913*	—	*62,913*	
	5,759,760	383,984	97,139	481,123	481,123
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 15)	19,567,392	1,304,492	2,254,623	3,559,115	**3,559,115**

APPENDIX IX.—*continued.*

1899–1900.					1900–01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
3,983,365	265,558	11,452	277,010	277,010	3,877,633	258,509	20,805	279,314	**279,314**
9,660	644	282,881	283,525	283,525	23	1	250,864	250,865	**250,865**
11,086,006	739,067	1,965,402	2,704,469		11,405,469	760,365	1,950,936	2,711,301	
1,721,032	*114,735*	*90,026*	*204,761*		*1,647,651*	*109,843*	*84,270*	*194,113*	
9,364,974	624,332	1,875,376	2,499,708	2,499,708	9,757,818	650,522	1,866,666	2,517,188	**2,517,188**
6,792,810	452,854	59,700	512,554		6,629,107	441,941	67,350	509,291	
894,882	*59,659*	—	*59,659*		*834,370*	*55,625*	—	*55,625*	
5,897,928	393,195	59,700	452,895	452,895	5,794,737	386,316	67,350	453,666	**453,666**
19,255,927	1,283,729	2,229,409	3,513,138	**3,513,138**	19,430,211	1,295,348	2,205,685	3,501,033	**3,501,033**

APPENDIX IX.—*continued.*

1902–03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
3,870,229	258,015	12,590	270,605	270,605
5,480	365	244,026	244,391	**244,391**
12,131,479	808,765	2,006,754	2,815,519	
1,780,891	*118,726*	*82,577*	*201,303*	
10,350,588	690,039	1,924,177	2,614,216	**2,614,216**
7,025,848	468,390	102,348	570,738	
895,378	*59,692*	—	*59,632*	
6,130,470	408,698	102,348	511,046	**511,046**
20,356,767	1,357,117	2,283,141	3,640,258	**3,640,258**

APPENDIX X.

CIVIL WORKS.	1892–93.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
CIVIL WORKS:		£.	£.	£.	£.
Charges	45,120,370	3,008,024	85,940	3,093,964	
Receipts	*5,635,430*	*375,695*	*27,704*	*403,399*	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on pages 10 and 11)	39,484,940	2,632,329	58,236	2,690,565	**2,690,565**

APPENDIX X.—*continued.*

CIVIL WORKS.	1895–96.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
CIVIL WORKS:		£.	£.	£.	£.
Charges	44,525,740	2,968,382	86,375	3,054,757	
Receipts	*6,206,250*	*413,750*	*24,724*	*438,474*	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on pages 11 and 14)	38,319,490	2,554,632	61,651	2,616,283	**2,616,283**

APPENDIX X.—*continued.*

CIVIL WORKS.	1898–99.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
CIVIL WORKS:		£.	£.	£.	£.
Charges	45,084,594	3,005,639	99,043	3,104,682	
Receipts	*6,049,617*	*403,308*	*30,519*	*433,327*	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on pages 14 and 15)	39,034,977	2,602,331	68,524	2,670,855	**2,670,855**

APPENDIX X.—*continued.*

CIVIL WORKS.	1901–02.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
CIVIL WORKS:		£.	£.	£.	£.
Charges	53,440,126	3,562,675	105,176	3,667,851	
Receipts	*6,049,091*	*403,273*	*28,649*	*431,922*	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on page 15)	47,391,035	3,159,402	76,527	3,235,929	**3,235,929**

APPENDIX X.

1893–94.					1894–95.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
44,843,780	2,989,585	88,411	3,077,996		41,943,160	2,796,210	82,170	2,878,380	
5,858,470	*390,564*	*25,828*	*416,392*		*5,863,970*	*390,931*	*25,342*	*416,273*	
38,985,310	2,599,021	62,583	2,661,604	**2,661,604**	36,079,190	2,405,279	56,828	2,462,107	**2,462,107**

Appendix X.—*continued.*

1896–97.					1897–98.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
44,745,370	2,983,024	91,371	3,074,395		41,241,480	2,749,432	80,866	2,830,298	
5,913,920	*394,261*	*26,224*	*420,485*		*5,700,710*	*380,047*	*28,911*	*408,958*	
38,831,450	2,588,763	65,147	2,653,910	**2,653,910**	35,540,770	2,369,385	51,955	2,421,340	**2,421,340**

Appendix X.—*continued.*

1899–1900.					1900–01.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
48,095,324	3,206,355	91,735	3,298,090		47,914,724	3,194,315	92,286	3,286,601	
5,655,627	*377,042*	*29,058*	*406,100*		*5,940,014*	*396,001*	*26,714*	*422,715*	
42,439,697	2,829,313	62,677	2,891,990	**2,891,990**	41,974,710	2,798,314	65,572	2,863,886	**2,863,886**

Appendix X.—*continued.*

1902–03.				
India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
60,573,260	4,038,217	107,562	4,145,779	
6,299,416	*419,961*	*28,679*	*448,640*	
54,273,844	3,618,256	78,883	3,697,139	**3,697,139**

APPENDIX XI.

CONSTRUCTION OF RAILWAYS Charged to Provincial and Local Revenues.	1892–93.		1893–94.	
	INDIA.		INDIA.	
	Rupees.	Equivalent at Rs 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.
Construction of Railways (shown on pages 10 and 11)	3,394,870	**226,324**†	739,030	**49,269**

APPENDIX XI.—*continued.*

CONSTRUCTION OF RAILWAYS Charged to Provincial and Local Revenues.	1896–97.		1897–98.	
	INDIA.		INDIA.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.
Construction of Railways (shown on pages 11 and 14)	127,500	**8,500**	37,920	**2,528**

APPENDIX XI.—*continued.*

CONSTRUCTION OF RAILWAYS Charged to Provincial and Local Revenues.	1900–01.		1901–02.	
	INDIA.		INDIA.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.
Construction of Railways (shown on page 15)	*12,329*	*822*	*1,000,633*	*66,709*

† Including 134,150*l.* charged to Imperial Revenues.

APPENDIX XI.—*continued.*

CONSTRUCTION OF RAILWAYS Charged to Provincial and Local Revenues.	1894–95. INDIA.		1895–96. INDIA.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.
Construction of Railways (shown on page 11) - - - -	196,090	13,073	76,610	5,107

APPENDIX XI.—*continued.*

CONSTRUCTION OF RAILWAYS Charged to Provincial and Local Revenues.	1898–99. INDIA.		1899–1900. INDIA.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.
Construction of Railways (shown on page 14) - - - -	14,526	968	35,345	2,356

APPENDIX XI.—*continued.*

CONSTRUCTION OF RAILWAYS Charged to Provincial and Local Revenues.	1902–03. INDIA.		
	Rupees.	Equivalent at Rs. 15 = 1*l.*	
		£.	
Construction of Railways (shown on page 15) - - - -	819,892	54,659	

APPENDIX XII.

FAMINE RELIEF AND INSURANCE.	1892–93.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	708,410	47,227	—	47,227	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	9,844,690	656,313	—	656,313	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	550,540	36,703	3,583	40,286	
4. REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 12 and 13)	11,103,640	740,243	3,583	743,826	**743,826**
5. NET CHARGES ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*1,265,115*	*84,341*	253,441	169,100	
BENGAL-NAGPUR RAILWAY	*2,485,035*	*165,669*	252,500	86,831	
TOTAL IN RAILWAY REVENUE ACCOUNT	*3,750,150*	*250,010*	505,941	255,931	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	7,353,490	490,233	509,524	999,757	

APPENDIX XII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1895–96.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	183,010	12,200	—	12,200	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	5,298,670	353,245	—	353,245	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	383,170	25,545	—	25,545	
4. REDUCTION OR AVOIDANCE OF DEBT	--	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 13 and 16)	5,864,850	390,990	—	390,990	**390,990**
5. NET CHARGES ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*1,039,890*	*69,326*	251,970	182,644	
BENGAL-NAGPUR RAILWAY	*2,425,005*	*161,667*	254,700	93,033	
TOTAL IN RAILWAY REVENUE ACCOUNT	*3,464,895*	*230,993*	506,670	275,677	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	2,399,955	159,997	506,670	666,667	

APPENDIX XII.

1893–94.					1894–95.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,960	330	—	330		102,580	6,839	—	6,839	
10,609,540	707,303	—	707,303		5,568,670	371,245	—	371,245	
560,440	37,363	186	37,549		427,930	28,528	173	28,701	
—	—	—	—		—	—	—	—	
11,174,940	744,996	186	745,182	**745,182**	6,099,180	406,612	173	406,785	**406,785**
1,083,885	*72,259*	255,721	183,462		*1,431,780*	*95,452*	253,221	157,769	
2,928,615	*195,241*	259,624	64,383		*2,383,140*	*158,876*	260,950	102,074	
4,012,500	*267,500*	515,345	247,845		*3,814,920*	*254,328*	514,171	259,843	
7,162,440	477,496	515,531	993,027		2,284,260	152,284	514,344	666,628	

Appendix XII.—*continued.*

1896–97.					1897–98.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
20,656,410	1,377,094	8,360	1,385,454		53,228,880	3,548,592	1,740	3,550,332	
—	—	—	—		—	—	—	—	
468,300	31,220	—	31,220		375,170	25,011	—	25,011	
—	—	—	—		—	—	—	—	
21,124,710	1,408,314	8,360	1,416,674	**1,416,674**	53,604,050	3,573,603	1,740	3,575,343	**3,575,343**
1,501,560	*100,104*	252,751	152,647		*2,252,325*	*150,155*	251,743	101,588	
1,815,390	*121,026*	260,950	139,924		*2,073,945*	*138,263*	271,974	133,711	
3,316,950	*221,130*	513,701	292,571		*4,326,270*	*288,418*	523,717	235,299	
17,807,760	1,187,184	522,061	1,709,245		49,277,780	3,285,185	525,457	3,810,642	

APPENDIX XII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1898–99.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	400,531	26,702	1	26,703	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	6,903,526	460,235	—	460,235	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	116,695	7,780	—	7,780	
4. REDUCTION OR AVOIDANCE OF DEBT	4,452,378	296,825	—	296,825	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 16 and 17)	11,873,130	791,542	1	791,543	**791,543**
5. NET CHARGE ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*2,246,625*	*149,775*	246,080	96,305	
BENGAL-NAGPUR RAILWAY	*2,640,720*	*176,048*	288,200	112,152	
TOTAL IN RAILWAY REVENUE ACCOUNT	*4,887,345*	*325,823*	534,280	208,457	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	6,985,785	465,719	534,281	1,000,000	

APPENDIX XII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1901–02.				
	INDIA.		ENGLAND	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	7,935,950	529,063	118	529,181	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	987,516	65,835	4,858	70,693	
4 REDUCTION OR AVOIDANCE OF DEBT	4,269,574	284,638	—	284,638	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 17)	13,193,040	879,536	4,976	884,512	**884,512**
5. NET CHARGE ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	—	—	—	—	
BENGAL-NAGPUR RAILWAY	*3,194,501*	*212,967*	328,455	115,488	
TOTAL IN RAILWAY REVENUE ACCOUNT	*3,194,501*	*212,967*	328,455	115,488	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	9,998,539	666,569	333,431	1,000,000	

APPENDIX XII.—*continued.*

1899-1900.					1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
31,068,021	2,071,201	3,717	2,074,918		61,761,419	4,117,428	7,802	4,125,230	
—	—	—	—		—	—	—	—	
358,946	23,930	—	23,930		466,710	31,114	—	31,114	
—	—	—	—		—	—	—	—	
31,426,967	2,095,131	3,717	2,098,848	**2,098,848**	62,228,129	4,148,542	7,802	4,156,344	**4,156,344**
3,287,143	*219,143*	248,742	29,599		—	—	—	—	
—	—	—	—		*4,635,322*	*309,021*	318,544	9,523	
3,287,143	*219,143*	248,742	29,599		*4,635,322*	*309,021*	318,544	9,523	
28,139,824	1,875,988	252,459	2,128,447		57,592,807	3,839,521	326,346	4,165,867	

APPENDIX XII.—*continued.*

1902-03.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
4,822,634	321,509	—	321,509	
24,375	1,625	—	1,625	
1,377,256	91,817	2,925	94,742	
8,470,500	564,700	—	564,700	
14,694,765	979,651	2,925	982,576	**982,576**
—	—	—	—	
*	*	*	17,424	
			17,424	
			1,000,000	

* Figures not shown separately in the Accounts.

APPENDIX XIII.

PROVINCIAL ADJUSTMENTS.	1892–93.		1893–94.		1894–95.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£		£.		
Increase of Provincial Balances by unspent Grants	—	—	—	—	—	—
Portion of Provincial Expenditure defrayed from Provincial Balances (shown on pages 12 and 13).	*1,773,590*	*118,239*	*3,112,910*	*207,527*	*5,608,600*	*373,906*

APPENDIX XIII.—*continued.*

PROVINCIAL ADJUSTMENTS.	1895–96.		1896–97.		1897–98.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.		£.
Increase of Provincial Balances by unspent Grants	3,791,090	**252,739**	—	—	—	—
Portion of Provincial Expenditure defrayed from Provincial Balances (shown on pages 13 and 16).	—	—	*10,236,370*	*682,425*	*4,576,780*	**305,119**

APPENDIX XIII.—*continued.*

PROVINCIAL ADJUSTMENTS.	1898–99.		1899–1900.		1900–01.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.		£.
Increase of Provincial Balances by unspent Grants	14,673,504	**978,234**	-	—	2,858,828	**190,588**
Portion of Provincial Expenditure defrayed from Provincial Balances (shown on pages 16 and 17).	—	—	*3,093,299*	*206,220*		—

APPENDIX XIII.- *continued.*

PROVINCIAL ADJUSTMENTS.	1901–02.		1902–03.		
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	
		£.		£.	
Increase of Provincial Balances by unspent Grants	16,084,655	**1,072,310**	—	—	
Portion of Provincial Expenditure defrayed from Provincial Balances (shown on page 17).	—	—	*1,086,375*	*72,425*	

EAST INDIA

(INCOME AND EXPENDITURE).

RETURN OF THE NET INCOME AND EXPENDITURE OF BRITISH INDIA, UNDER CERTAIN SPECIFIED HEADS, FOR THE ELEVEN YEARS FROM 1890–91 TO 1900–01.

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dated 6 March 1902 ;—*for*,

"**RETURN** of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Eleven Years from 1890–91 to 1900–01."

India Office,
10 March 1902.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Sir Henry Fowler.*)

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1902.

93.

MEMORANDUM.

THIS Return was first prepared in 1894, with the object of showing the Revenue of British India apart from the Departmental Receipts, and the Expenditure after deducting those Receipts, on the principle adopted in the Return of the Net Public Income and Expenditure of the United Kingdom (*see* Parliamentary Paper 319 of 1901).

At that time the transactions in India were shown under the denomination of Rx., or tens of rupees; those in England were given in sterling; and a column of Exchange was added under the several heads, the effect of which was to bring the whole into tens of rupees, as exhibited in a final column. This method was followed until 1898–99. But, sovereigns having been made legal tender in India, and being at present interchangeable with rupees at the rate of 1 to 15 (equal to 16 pence per rupee), the Government of India in 1899–1900 altered the form of the Accounts.

As now prepared, the Accounts show the transactions in India in rupees; the totals of these transactions are then shown in pounds, at the rate of 1 to 15; the sterling transactions in England are next stated; and the two last sets of figures are added together, so as to show in pounds the combined transactions in India and in England. Thus, whereas formerly the English transactions were brought into tens of rupees by adding the exchange and combining them with the Indian figures, under the present plan the Indian transactions are converted into pounds, and added to those in sterling.

For all ordinary purposes this method of reckoning is sufficiently correct. But the remittances to defray the net expenditure in England can hardly ever be effected at *exactly* 16 pence to the rupee throughout the year; and, further, the Government of India engages to receive certain sums and make certain payments at specified rates of exchange. The additions or subtractions to be made on this account are now shown in a single line under the head of Exchange in the Miscellaneous group.

In this Return, extending over a period of 11 years, Exchange must be sometimes a receipt and sometimes a charge; but it is thought advisable to include it in all cases on the same side of the Account, namely, that of Revenue, though it then becomes occasionally a minus quantity, as such a plan facilitates an examination of the extent to which variations in exchange have affected the finances.

The figures for the years from 1890–91 to 1898–99 have been re-cast, so as to admit of a comparison with those from 1899-1900 onwards.

	£.
Taking the figures for the last year's Accounts, those for 1900–01, the Gross Revenue is	75,272,291
Of this, the Departmental Receipts, which are a set-off against Expenditure under corresponding heads, amount to	29,975,186
The difference is the total Receipts from the Principal Heads of Revenue	45,297,105
then, deducting therefrom the Refunds, Assignments and Compensations, and Cost of the Cultivation and Manufacture of Opium	3,017,630
	42,279,475
and adding the Net Mint and Miscellaneous Receipts and Exchange	63,271
the Balance is that shown in the present Return as the Total Net Revenue	42,342,746

	£.	£.	£.
Similarly, the Gross expenditure charged against Revenue is			73,602,087
Deducting therefrom the same amounts of—			
Refunds, &c.		3,017,630	
Departmental Receipts	29,975,186		
Less,—Net Mint and Miscellaneous Receipts and Exchange	63,271		
		29,911,915	
			32,929,545
the Balance is that shown in the present Return as Total Net Expenditure			40,672,542

The difference between the Revenue and Expenditure is the same as that shown in the Accounts, namely, a Surplus of 1,670,204*l*.

At the close of the Table of Expenditure on pages 12 to 17 will be found a statement of the adjustments made with the Provincial Governments. Under their quinquennial agreements those Governments are allowed a certain proportion of the revenue which they collect, on condition that they meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the revenue to which they are entitled, the excess has to be met from their balances, and is deducted from the total expenditure in order to show the amount charged against the Imperial Revenues; in a year in which they do not spend their full grants, the surplus is added to the Provincial balances, and therefore must also be added to the actual expenditure as a payment by the Imperial Government, before the surplus or deficit of the Imperial Revenue can be declared.

India Office,
10 March 1902.

5963.

PART I.—INCOME.

REVENUE.	1890-91.		1891-92.	
I. LAND REVENUE, &c., Net Receipts:	£.	£.	£.	£.
1. LAND REVENUE	15,338,433		15,261,112	
2. FOREST	961,796		989,950	
3. TRIBUTES FROM NATIVE STATES	477,762		482,658	
TOTAL NET RECEIPTS FROM LAND REVENUE, &c.	—	**16,777,991**	—	**16,733,720**
(For Details, *see* Appendix I., pages 20 to 25.)				
II. OPIUM, Net Receipts	—	**3,795,703**	—	**4,097,178**
(For Details, *see* Appendix I., pages 20 to 25.)				
III. TAXATION, Net Receipts:				
1. SALT	5,381,783		5,455,264	
2. STAMPS	2,681,665		2,809,972	
3. EXCISE	3,252,821		3,367,686	
4. PROVINCIAL RATES	2,324,656		2,331,582	
5. CUSTOMS	1,117,464		1,092,890	
6. ASSESSED TAXES	1,067,247		1,092,065	
7. REGISTRATION	243,079		265,626	
TOTAL NET RECEIPTS FROM TAXATION	—	**16,068,715**	—	**16,415,085**
(For Details, *see* Appendix I., pages 20 to 27.)				
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	—	**36,642,409**	—	**37,245,983**
IV. MISCELLANEOUS RECEIPTS, Net:				
Net Receipts:				
1. MINT	153,395		74,793	
2. MISCELLANEOUS	80,493		89,249	
TOTAL	233,888		164,042	
Deduct,—Net Expenditure:				
1. MINT	—		—	
2. MISCELLANEOUS	—		—	
TOTAL	—		—	
TOTAL NET MISCELLANEOUS RECEIPTS	—	**233,888**		**164,042**
(For Details, *see* Appendix II., pages 36 and 37.)				
V. EXCHANGE, Net Receipts or Charges	—	**1,805,051**	—	**709,806**
(For Details, *see* Appendix III., pages 40 and 41.)				
TOTAL NET REVENUE	—	**38,681,348**		**38,119,831**
EXCESS OF EXPENDITURE OVER INCOME		—	—	—
	£.	**38,681,348**	£.	**38,119,831**

PART I.—INCOME.

1892–93.		1893–94.		1894–95.	
£.	£.	£.	£.	£.	£.
15,851,107		16,321,602		16,202,642	
1,059,232		1,145,789		1,082,163	
490,587		484,480		495,313	
—	**17,400,926**	—	**17,951,871**	—	**17,780,118**
—	**4,253,992**	—	**3,164,161**	—	**3,802,020**
5,513,494		5,219,543		5,527,953	
2,929,864		2,971,270		3,045,656	
3,445,593		3,543,249		3,629,471	
2,465,766		2,335,402		2,357,082	
1,017,495		1,081,347		2,504,955	
1,113,684		1,145,085		1,196,472	
285,777		276,675		277,995	
—	**16,771,673**	—	**16,572,571**	—	**18,539,584**
—	**38,426,591**	—	**37,688,603**	—	**40,121,722**
132,909		91,304		—	
121,661		106,329		181,094	
254,570		197,633		181,094	
—		—		*11,074*	
—		—		—	
—		—		*11,074*	
—	**254,570**	—	**197,633**	—	**170,020**
—	*1,078,624*	—	*1,490,650*	—	*3,279,601*
—	**37,602,537**	—	**36,395,586**	—	**37,012,141**
—	**555,608**	—	**1,031,332**	—	—
£.	**38,158,145**	£.	**37,426,918**	£.	**37,012,141**

(*Continued on p. 6.*)

PART I.—INCOME—*continued.*

REVENUE.	1895-96.		1896-97.		1897-98.	
	£.	£.	£.	£.	£.	£.
I. LAND REVENUE, &c., Net Receipts:						
1. LAND REVENUE	16,709,890		15,210,187		16,365,695	
2. FOREST	1,104,431		1,151,842		1,156,685	
3. TRIBUTES FROM NATIVE STATES	500,600		575,425		562,603	
TOTAL NET RECEIPTS FROM LAND REVENUE, &c.	—	**18,314,921**	—	**16,937,454**	—	**18,084,983**
For Details, *see* Appendix I., pages 25 to 33).						
II. OPIUM, NET RECEIPTS	—	**3,366,690**	—	**2,610,510**	—	**1,855,841**
(For Details, *see* Appendix I., pages 25 to 33.)						
III. TAXATION, Net Receipts:						
1. SALT	5,644,996		5,357,029		5,472,825	
2. STAMPS	3,117,391		3,147,393		3,189,251	
3. EXCISE	3,768,615		3,691,067		3,609,389	
4. PROVINCIAL RATES	2,464,320		2,351,501		2,478,374	
5. CUSTOMS	3,258,922		2,904,256		3,024,356	
6. ASSESSED TAXES	1,214,945		1,240,232		1,254,155	
7. REGISTRATION	282,383		304,717		323,613	
TOTAL NET RECEIPTS FROM TAXATION	—	**19,751,572**	—	**18,996,195**	—	**19,351,963**
(For Details, *see* Appendix I., pages 25 to 35.)						
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	—	**41,433,183**	—	**38,544,159**	—	**39,292,787**
IV. MISCELLANEOUS RECEIPTS, Net:						
Net Receipts:						
1. MINT	—		63,236		62,554	
2. MISCELLANEOUS	153,380		155,516		160,195	
TOTAL	153,380		218,752		222,749	
Deduct,—Net Expenditure:						
1. MINT	*8,129*		—		—	
2. MISCELLANEOUS	—				—	
TOTAL	*8,129*				—	
TOTAL NET MISCELLANEOUS RECEIPTS	—	**145,251**	—	**218,752**	—	**222,749**
(For Details, *see* Appendix II., pages 37 to 39).						
V. EXCHANGE, Net Receipts or Charges	—	*2,544,626*	—	*1,563,439*	—	*644,157*
(For Details, *see* Appendix III., pages 40 and 41.)						
TOTAL NET REVENUE	—	**39,033,808**	—	**37,200,472**	—	**38,871,379**
EXCESS OF EXPENDITURE OVER INCOME	—	—	—	**1,136,681**	—	**3,572,807**
	£.	**39,033,808**	£.	**38,337,153**	£.	**42,444,186**

PART I.—INCOME—*continued.*

1898–99.		1899–1900.		1900–01.	
£.	£.	£.	£.	£.	£.
17,547,704		16,444,927		16,755,525	
1,236,910		1,232,685		1,293,452	
579,457		586,501		551,125	
—	**19,364,071**	—	**18,264,113**	—	**18,600,102**
—	**2,230,308**	—	**2,670,589**		**3,312,663**
5,813,957		5,573,775		5,709,923	
3,161,672		3,225,920		3,304,786	
3,782,622		3,810,539		3,892,634	
2,609,663		2,495,458		2,559,474	
3,127,230		3,058,795		3,274,404	
1,274,020		1,292,729		1,313,731	
293,175		287,164		311,758	
—	**20,062,339**	—	**19,744,380**		**20,366,710**
—	**41,656,718**	—	**40,679,082**	—	**42,279,475**
—		289,183		3,172,875	
217,984		99,382		279,754	
217,984		388,565		3,452,629	
23,713		—		*3,452,759*	
—		—		*204,750*	
23,713		—		*3,357,509*	
—	**194,271**	—	**388,565**	—	**95,120**
—	**28,628**	—	*80,949*	—	*31,849*
—	**41,879,617**	—	**40,986,698**	—	**42,342,746**
—	—	—	—	—	—
£.	**41,879,617**	£.	**40,986,698**	£.	**42,342,746**

PART II.

EXPENDITURE.

PART II.—EXPENDITURE.

CHARGES.	1890-91.		1891-92.	
I. DEBT SERVICES—Net Expenditure:	£.	£.	£.	£.
1. INTEREST ON THE PUBLIC DEBT (other than that charged to Railways and Irrigation)	2,786,205		2,675,533	
2. INTEREST ON OTHER OBLIGATIONS	300,915		316,920	
	3,087,120		2,992,453	
Deduct,—Receipts	*639,895*		*588 858*	
TOTAL NET CHARGE FOR INTEREST ON ORDINARY DEBT AND OBLIGATIONS	—	**2,447,225**	—	**2,403,595**
(For Details, *see* Appendix IV., pages 42 and 43).				
II. MILITARY SERVICES — Net Expenditure:				
1. ARMY	13,777,602		14,531,422	
2. MILITARY WORKS	787,081		776,937	
3. SPECIAL DEFENCE WORKS	348,735		412,403	
TOTAL	—	**14,913,418**	—	**15,720,762**
(For Details, *see* Appendix V., pages 46 and 47).				
III. COLLECTION OF REVENUE:				
TOTAL	—	**3,743,915**	—	**3,934,352**
(For Details, *see* Appendix VI., pages 50 and 51).				
IV. COMMERCIAL SERVICES:				
Net Expenditure:				
1. POST OFFICE	5,259		35,558	
2, TELEGRAPH	1,000		—	
3. RAILWAYS	1,116,684		458,273	
4. IRRIGATION	379,952		448,656	
TOTAL	1,502,895		942,487	
Deduct,—Net Receipts:				
POST OFFICE	—			
TELEGRAPH	—		*47,364*	
TOTAL	—		*47,364*	
TOTAL NET CHARGE FOR COMMERCIAL SERVICES	—	**1,502,895**	—	**895,123**
For Details, *see* Appendix VII., pages 54 to 57).				
Carried forward to page 12	—	**22,607,453**	—	**22,953,832**

PART II.—EXPENDITURE.

1892–93.		1893–94.		1894–95.	
£.	£.	£.	£.	£.	£.
2,406,785		2,346,401		2,520,293	
344,505		367,521		317,617	
2,751,290		2,713,922		2,837,910	
578,155		*582,655*		*542,536*	
—	**2,173,135**	—	**2,131,267**	—	**2,295,374**
14,708,452		14,499,163		14,457,373	
764,931		754,881		626,672	
296,814		206,837		127,057	
—	**15,770,197**	—	**15,460,881**	—	**15,211,102**
—	**4,020,428**	—	**4,132,305**	—	**4,202,394**
13,299		—		—	
—		—		—	
843,616		449,778		295,539	
347,679		377,342		408,991	
1,204,594		827,120		704,530	
—		*12,927*		*39,994*	
50,773		*51,695*		*132,613*	
50,773		*64,622*		*172,607*	
—	**1,153,821**	—	**762,498**	—	**531,923**
—	**23,117,581**	—	**22,486,951**	—	**22,240,793**

(*Continued on p.* 14.)

PART II.—EXPENDITURE—*continued.*

CHARGES.	1890-91.		1891-92.	
	£.	£.	£.	£.
Brought forward	—	22,607,453	—	22,953,832
V. FAMINE RELIEF AND INSURANCE (For Details, *see* Appendix VIII., pages 62 and 63).	—	400,000	—	845,622
VI. CIVIL SERVICES—Net Expenditure:				—
1. CIVIL DEPARTMENTS (For Details, *see* Appendix IX., pages 66 to 69).	7,893,662		8,151,298	
2. MISCELLANEOUS CIVIL CHARGES (For Details, *see* Appendix X., pages 74 and 75.)	2,845,858		2,961,430	
3. CIVIL WORKS (For Details, *see* Appendix XI. pages 78 and 79).	2,611,220		2,947,753	
4. CONSTRUCTION OF RAILWAYS charged to Provincial or Local Revenues (For Details, *see* Appendix XII., page 80).	*3,208*		108,822	
TOTAL	—	13,347,532	—	14,169,303
VII. PROVINCIAL ADJUSTMENTS:				
Add,—Increase of Provincial Balances by unspent Grants		—		—
Deduct,—*Portion of Provincial Expenditure defrayed from Provincial Balances* (For Details, *see* Appendix XIII., page 81).		*132,418*		*160,616*
TOTAL NET EXPENDITURE		36,222,567		37,808,141
EXCESS OF INCOME OVER EXPENDITURE		2,458,781		311,690
		38,681,348		38,119,831

PART II.—EXPENDITURE—*continued.*

1892–93.		1893–94.		1894–95.	
£.	£.	£.	£.	£.	£.
—	**23,117,581**	—	**22,486,951**	—	**22,240,793**
	743,826	—	**745,182**	—	**406,785**
8,392,605		8,613,065		8,686,546	
3,105,483		3,078,374		3,114,670	
2,690,565		2,661,604		2,462,107	
226,324*		49,269		13,073	
—	**14,414,977**	—	**14,402,312**		**14,276,396**
	—		—		
	118,239		*207,527*		*373,906*
	38,158,145	—	**37,426,918**	—	**36,550,068**
—		—	—	—	**462,073**
	38,158,145		**37,426,918**		**37,012,141**

* Including 134,150*l.* charged to Imperial Revenues.

PART II.—EXPENDITURE—*continued.*

CHARGES.	1895-96.		1896-97.		1897-98.	
	£.	£.	£.	£	£.	£.
I. DEBT SERVICES—Net Expenditure:						
1. INTEREST ON THE PUBLIC DEBT (other than that charged to Railways and Irrigation)	1,837,853		1,715,091		1,850,193	
2. INTEREST ON OTHER OBLIGATIONS	404,456		305,459		343,488	
	2,242,309		2,020,550		2,193,681	
Deduct,—Receipts	*547,694*		*710,742*		*580,644*	
TOTAL NET CHARGE FOR INTEREST ON ORDINARY DEBT AND OBLIGATIONS	—	**1,694,615**	—	**1,309,808**	—	**1,613,037**
(For Details, *see* Appendix IV., pages 43 to 45).						
II. MILITARY SERVICES — Net Expenditure:						
1. ARMY	15,576,903		15,091,485		17,233,297	
2. MILITARY WORKS	765,467		727,841		740,952	
3. SPECIAL DEFENCE WORKS	59,729		58,370		15,059	
TOTAL	—	**16,402,099**	—	**15,877,696**	—	**17,989,308**
(For Details, *see* Appendix V., pages 47 to 49).						
III. COLLECTION OF REVENUE:						
TOTAL	—	**4,277,223**	—	**4,350,264**	—	**4,399,322**
For Details, *see* Appendix VI., pages 51 to 53).						
IV. COMMERCIAL SERVICES:						
Net Expenditure:						
1. POST OFFICE	—		—		—	
2. TELEGRAPH	—		—		—	
3. RAILWAYS	84,820		1,152,467		709,313	
4. IRRIGATION	450,760		66,742		—	
TOTAL	535,580		1,219,209		709,313	
Deduct,—Net Receipts:						
POST OFFICE	*64,937*		*65,525*		*104,302*	
TELEGRAPH	*141,902*		*95,508*		*179,348*	
RAILWAYS	—				—	
IRRIGATION	—				*283,899*	
TOTAL	*206,839*		*161,033*		*567,549*	
TOTAL NET CHARGE FOR COMMERCIAL SERVICES	—	**328,741**	—	**1,058,176**	—	**141,764**
(For Details, *see* Appendix VII., pages 57 to 61).						
Carried forward to page 16	—	**22,702,678**	—	**22,595,944**	—	**24,143,431**

PART II.—EXPENDITURE—*continued.*

1898-99.		1899-1900.		1900-01.	
£.	£.	£.	£.	£.	£.
1,672,971		1,593,353		1,776,406	
344,577		354,745		362,540	
2,017,548		1,948,098		2,138,946	
706,285		*605,815*		*651,479*	
—	**1,311,263**		**1,342,283**	—	**1,487,467**
15,385,042		14,165,743		14,265,525	
771,493		801,782		747,187	
974		874		6,864	
—	**16,157,509**	—	**14,968,399**	—	**15,019,576**
—	**4,302,449**	—	**4,448,839**	—	**4,534,711**
—		—		—	
—		—		—	
620,165		—		—	
—		—		—	
620,165					
125,919		*126,068*		*134,942*	
36,115		*105,891*		*113,129*	
—		*76,756*		*325,124*	
179,760		*136,387*		*235,592*	
341,794		*445,102*		*808,787*	
—	**278,371**		*445,102*	—	*808,787*
—	**22,049,592**	—	**20,314,419**	—	**20,232,967**

PART II.—EXPENDITURE—*continued.*

CHARGES.	1895-96.		1896-97.		1897-98.	
	£.	£.	£.	£.	£.	£.
Brought forward	—	22,702,678	—	22,595,944	—	24,143,431
V. FAMINE RELIEF AND INSURANCE (For Details, *see* Appendix VIII., pages 63 to 65).	—	390,990	—	1,416,674	—	3,575,343
VI. CIVIL SERVICES—Net Expenditure:						
1. CIVIL DEPARTMENTS (For Details, *see* Appendix IX., pages 69 to 73.)	8,894,802		9,120,198		9,321,194	
2. MISCELLANEOUS CIVIL CHARGES (For Details, *see* Appendix X., pages 75 to 77).	3,148,543		3,224,352		3,285,469	
3. CIVIL WORKS (For Details, *see* Appendix XI., pages 78 and 79).	2,616,283		2,653,910		2,421,340	
4. CONSTRUCTION OF RAILWAYS charged to Provincial or Local Revenues (For Details, *see* Appendix XII., page 80).	5,107		8,500		2,528	
TOTAL	—	14,664,735	—	15,006,960	—	15,030,531
VII. PROVINCIAL ADJUSTMENTS:						
Add,—Increase of Provincial Balances by unspent Grants		252,739		—		—
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances (For Details, *see* Appendix XIII., page 81).		—		*682,425*		*305,119*
TOTAL NET EXPENDITURE	—	38,011,142	—	38,337,153	—	42,444,186
EXCESS OF INCOME OVER EXPENDITURE	—	1,022,666	—	—	—	—
		39,033,808		38,337,153		42,444,186

PART II.—EXPENDITURE—*continued.*

1898-99.		1899-1900.		1900-01.	
£.	£.	£.	£.	£.	£.
—	**22,049,592**	—	**20,314,419**	—	**20,232,967**
—	**791,543**	—	**2,098,848**	—	**4,156,344**
9,335,813		9,597,544		9,728,546	
3,411,739		3,513,138		3,501,033	
2,670,855		2,891,990		2,863,886	
968		2,356		—822	
—	**15,419,375**		**16,005,028**	—	**16,092,643**
	978,234		—		**190,588**
	—		*206,220*		—
—	**39,238,744**		**38,212,075**		**40,672,542**
—	**2,640,873**		**2,774,623**		**1,670,204**
	41,879,617		**40,986,698**		**42,342,746**

APPENDICES.

		PAGE
I.	Principal Heads of Revenue	20
II.	Miscellaneous Receipts	36
III.	Exchange	40
IV.	Debt Services	42
V.	Military Services	46
VI.	Collection of Revenue	50
VII.	Commercial Services	54
VIII.	Famine Relief and Insurance	62
IX.	Civil Departments	66
X.	Miscellaneous Civil Charges	74
XI.	Civil Works	78
XII.	Construction of Railways charged to Provincial or Local Revenues	80
XIII.	Provincial Adjustments	81

APPENDIX I.

PRINCIPAL HEADS OF REVENUE.	1890-91.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent. at Rs. 15 = 1*l.*	Sterling.		
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	240,452,090	16,030,139		16,030,139	
Deduct,—					
Assignments and Compensations	*9,875,770*	*658,385*			
Refunds	*499,820*	*33,321*			
Total	*10,375,590*	*691,706*		*691,706*	
NET RECEIPTS	—	—	—	—	15,338,433
FOREST:—RECEIPTS	14,480,000	965,335		965,335	
Deduct,—					
Refunds	*53,090*	*3,539*		*3,539*	
NET RECEIPTS	—	—	—	—	961,796
TRIBUTES FROM NATIVE STATES	7,604,210	506,947		506,947	
Deduct,—					
Assignments and Compensations	*437,780*	*29,185*			
Refunds					
Total	*437,780*	*29,185*		*29,185*	
NET RECEIPTS	—	—	—	—	477,762
TOTAL RECEIPTS FROM LAND REVENUE, &c.	262,536,320	17,502,421		17,502,421	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*10,313,550*	*687,570*			
REFUNDS	*552,910*	*36,860*			
TOTAL	*10,866,460*	*724,430*		*724,430*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 5)	—	—	—	—	16,777,991
II. OPIUM:					
RECEIPTS	78,791,820	5,252,788		5,252,788	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*21,802,800*	*1,453,520*	*390*	*1,453,910*	
ASSIGNMENTS AND COMPENSATIONS	*47,620*	*3,174*		*3,174*	
REFUNDS	*10*	*1*		*1*	
TOTAL	*21,850,430*	*1,456,695*	*390*	*1,457,085*	
NET RECEIPTS (shown on pages 4 and 5)	—	—	—	—	3,795,703
III. TAXATION:					
SALT:—RECEIPTS	85,233,680	5,682,245		5,682,245	
Deduct,—					
Assignments and Compensations	*4,150,330*	*276,689*			
Refunds	*356,600*	*23,773*			
Total	*4,506,930*	*300,462*		*300,462*	
NET RECEIPTS	—	—	—	—	5,381,783
STAMPS:—RECEIPTS	40,689,690	2,712,646		2,712,646	
Deduct,—					
Refunds	*464,710*	*30,981*		*30,981*	
NET RECEIPTS	—	—	—	—	2,681,665
Carried forward to page 22	—	—	—	—	8,063,448

APPENDIX I.

1891-92.					1892-93.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees..	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
239,657,740	15,977,183		15,977,183		249,053,280	16,603,552		16,603,552	
10,096,170	*673,078*				*10,736,680*	*715,778*			
644,900	*42,993*				*550,000*	*36,667*			
10,741,070	*716,071*		*716,071*		*11,286,680*	*752,445*		*752,445*	
—	—	—	—	15,261,112	—	—	—	—	15,851,107
14,905,820	993,721		993,721		15,913,320	1,060,888		1,060,888	
56,570	*3,771*		*3,771*		*24,850*	*1,656*		*1,656*	
—	—	—	—	989,950	—	—	—	—	1,059,232
7,759,610	517,307		517,307		7,901,120	526,741		526,741	
519,730	*34,649*				*542,300*	*36,154*			
—	—				—	—			
519,730	*34,649*		*34,649*		*542,300*	*36,154*		*36,154*	
—	—	—	—	482,658	—	—	—	—	490,587
262,323,170	17,488,211		17,488,211		272,867,720	18,191,181		18,191,181	
10,615,900	*707,727*				*11,278,980*	*751,932*			
701,470	*46,764*				*574,850*	*38,323*			
11,317,370	*754,491*		*754,491*		*11,853,830*	*790,255*		*790,255*	
—	—	—	—	16,733,720	—	—	—	—	17,400,926
80,123,800	5,341,587		5,341,587		79,931,800	5,328,787		5,328,787	
18,607,720	*1,240,515*	*726*	*1,241,241*		*16,013,810*	*1,067,587*	*696*	*1,068,283*	
47,400	*3,160*		*3,160*		*96,330*	*6,422*		*6,422*	
120	*8*		*8*		*1,350*	*90*		*90*	
18,655,240	*1,243,683*	*726*	*1,244,409*		*16,111,490*	*1,074,099*	*696*	*1,074,795*	
—	—	—	—	4,097,178	—	—	—	—	4,253,992
86,361,820	5,757,455		5,757,455		86,561,040	5,770,736		5,770,736	
4,151,740	*276,783*				*3,558,770*	*237,252*			
381,120	*25,408*				*299,860*	*19,990*			
4,532,860	*302,191*		*302,191*		*3,858,630*	*257,242*		*257,242*	
—	—	—	—	5,455,264	—	—	—	—	5,513,494
42,621,560	2,841,437		2,841,437		44,485,400	2,965,693		2,965,693	
471,980	*31,465*		*31,465*		*537,440*	*35,829*		*35,829*	
—	—	—	—	2,809,972	—	—	—	—	2,929,864
—	—	—	—	8,265,236	—	—	—	—	8,443,358

(*Continued on p.* 24.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1890-91.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
III. TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—	—	—	8,063,448
EXCISE:—RECEIPTS	49,477,800	3,298,520	—	3,298,520	
Deduct,—					
Assignments and Compensations	*380,980*	*25,399*			
Refunds	*304,500*	*20,300*			
Total	*685,480*	*45,699*		*45,699*	
NET RECEIPTS	—	—	—	—	3,252,821
PROVINCIAL RATES:—RECEIPTS	34,912,400	2,327,494		2,327,494	
Deduct,—					
Refunds	*42,570*	*2,838*		*2,838*	
NET RECEIPTS	—	—	—	—	2,324,656
CUSTOMS:—RECEIPTS	17,432,180	1,162,145		1,162,145	
Deduct,—					
Assignments and Compensations	*208,440*	*13,896*			
Refunds and Drawbacks	*461,780*	*30,785*			
Total	*670,220*	*44,681*		*44,681*	
NET RECEIPTS	—	—	—	—	1,117,464
ASSESSED TAXES:—RECEIPTS	16,173,960	1,078,264		1,078,264	
Deduct,—					
Refunds	*165,250*	*11,017*		*11,017*	
NET RECEIPTS	—	—	—	—	1,067,247
REGISTRATION:—RECEIPTS	3,654,490	243,633		243,633	
Deduct,—					
Refunds	*8,300*	*554*		*554*	
NET RECEIPTS	—	—	—	—	243,079
TOTAL RECEIPTS FROM TAXATION	247,574,200	16,504,947		16,504,947	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,739,750*	*315,984*			
REFUNDS AND DRAWBACKS	*1,803,710*	*120,248*			
TOTAL	*6,543,460*	*436,232*		*436,232*	
NET RECEIPTS (shown on pages 4 and 5)	—	—	—	—	**16,068,715**
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	588,902,340	39,260,156		39,260,156	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*21,802,800*	*1,453,520*	*390*	*1,453,910*	
ASSIGNMENTS AND COMPENSATIONS	*15,100,920*	*1,006,728*		*1,006,728*	
REFUNDS AND DRAWBACKS	*2,356,630*	*157,109*		*157,109*	
TOTAL	*39,260,350*	*2,617,357*	*390*	*2,617,747*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 4 and 5)	549,641,990	36,642,799	*390*	36,642,409	**36,642,409**

APPENDIX I.—*continued.*

1891–92.					1892–93.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
—	—	—	—	8,265,236	—	—	—	—	8,443,358
51,172,640	3,411,509		3,411,509		52,424,430	3,494,962		3,494,962	
353,800	*23,586*				*418,150*	*27,875*			
303,550	*20,237*				*322,400*	*21,494*			
657,350	*43,823*		*43,823*		*740,530*	*49,369*		*49,369*	
—	—	—	—	3,367,686	—	—	—	—	3,445,593
35,028,370	2,335,224		2,335,224		37,064,980	2,470,999		2,470,999	
54,630	*3,642*		*3,642*		*78,490*	*5,233*		*5,233*	
—	—	—	—	2,331,582	—	—		—	2,465,766
17,012,880	1,134,192		1,134,192		16,176,330	1,078,422		1,078,422	
149,760	*9,984*				*325,550*	*21,703*			
469,770	*31,318*				*588,360*	*39,224*			
619,530	*41,302*		*41,302*		*913,910*	*60,927*		*60,927*	
—	—	—	—	1,092,890	—	—	—	—	1,017,495
16,528,230	1,101,882		1,101,882		16,861,410	1,124,094		1,124,094	
147,260	*9,817*		*9,817*		*156,150*	*10,410*		*10,410*	
—	—	—	—	1,092,065	—	—	—	—	1,113,684
3,998,020	266,535		266,535		4,300,640	286,709		286,709	
13,630	*909*		*909*		*13,980*	*932*		*932*	
—	—	—	—	265,626	—	—	—	—	285,777
252,723,520	16,848,234		16,848,234		257,874,230	17,191,615		17,191,615	
4,655,300	*310,353*				*4,302,450*	*286,830*			
1,841,940	*122,796*				*1,996,680*	*133,112*			
6,497,240	*433,149*		*433,149*		*6,299,130*	*419,942*		*419,942*	
—	—	—	—	**16,415,085**	—	—	—	—	**16,771,673**
595,170,490	39,678,032		39,678,032		610,673,750	40,711,583		40,711,583	
18,607,720	*1,240,515*	*726*	*1,241,241*		*16,013,810*	*1,067,587*	*696*	*1,068,283*	
15,318,600	*1,021,240*		*1,021,240*		*15,677,760*	*1,045,184*		*1,045,184*	
2,543,530	*169,568*		*169,568*		*2,572,880*	*171,525*		*171,525*	
36,469,850	*2,431,323*	*726*	*2,432,049*		*34,264,450*	*2,284,296*	*696*	*2,284,992*	
558,700,640	37,246,709	*726*	37,245,983	**37,245,983**	576,409,300	38,427,287	*696*	38,426,591	**38,426,591**

(*Continued on p.* 26.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1893-94.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	255,896,090	17,059,739		17,059,739	
Deduct,—					
Assignments and Compensations	*10,555,900*	*703,727*			
Refunds	*516,140*	*34,410*			
Total	*11,072,040*	*738,137*		*738,137*	
NET RECEIPTS	—	—	—	—	16,321,602
FOREST:—RECEIPTS	17,230,220	1,148,681		1,148,681	
Deduct,—					
Refunds	*43,330*	*2,892*		*2,892*	
NET RECEIPTS	—	—	—	—	1,145,789
TRIBUTES FROM NATIVE STATES	7,743,370	516,225		516,225	
Deduct,—					
Assignments and Compensations	*471,190*	*31,412*			
Refunds	*5,000*	*333*			
Total	*476,190*	*31,745*		*31,745*	
NET RECEIPTS	—	—	—	—	484,480
TOTAL RECEIPTS FROM LAND REVENUE, &c.	280,869,680	18,724,645		18,724,645	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*11,027,090*	*735,139*			
REFUNDS	*564,520*	*37,635*			
TOTAL	*11,591,610*	*772,774*		*772,774*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 5 and 6)	—	—	—	—	17,951,871
I. OPIUM:					
RECEIPTS	66,275,710	4,418,381		4,418,381	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*18,744,980*	*1,249,665*	*1,278*	*1,250,943*	
ASSIGNMENTS AND COMPENSATIONS	*49,120*	*3,275*		*3,275*	
REFUNDS	*30*	*2*		*2*	
TOTAL	*18,794,130*	*1,252,942*	*1,278*	*1,254,220*	
NET RECEIPTS (shown on pages 5 and 6)	—	—	—	—	3,164,161
II. TAXATION:					
SALT:—RECEIPTS	82,288,760	5,485,917		5,485,917	
Deduct,—					
Assignments and Compensations	*3,672,960*	*244,864*			
Refunds	*322,660*	*21,510*			
Total	*3,995,620*	*266,374*		*266,374*	
NET RECEIPTS	—	—	—	—	5,219,543
STAMPS:—RECEIPTS	45,093,510	3,006,234		3,006,234	
Deduct,—					
Refunds	*524,460*	*34,964*		*34,964*	
NET RECEIPTS	—	—	—	—	2,971,270
Carried forward to page 26	—	—	—	—	8,190,813

APPENDIX I.—*continued.*

1894–95.					1895–96.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
254,082,720	16,938,848		16,938,848		262,009,550	17,467,303		17,467,303	
10,544,230	*702,949*				*10,858,740*	*723,916*			
498,860	*33,257*				*502,460*	*33,497*			
11,043,090	*736,206*		*736,206*		*11,361,200*	*757,413*		*757,413*	
—	—	—	—	16,202,642	—	—	—	—	16,709,890
16,315,480	1,087,699		1,087,699		16,605,040	1,107,003		1,107,003	
83,040	*5,536*		*5,536*		*38,570*	*2,572*		*2,572*	
—	—	—	—	1,082,163	—	—	—	—	1,104,431
7,800,700	520,046		520,046		7,923,010	528,201		528,201	
362,200	*24,146*				*414,020*	*27,601*			
8,800	*587*				—	—			
371,000	*24,733*		*24,733*		*414,020*	*27,601*		*27,601*	
—	—	—	—	495,313	—	—	—	—	500,600
278,198,900	18,546,593		18,546,593		286,537,600	19,102,507		19,102,507	
10,906,430	*727,095*				*11,272,760*	*751,517*			
590,700	*39,380*				*541,030*	*36,069*			
11,497,130	*766,475*		*766,475*		*11,813,790*	*787,586*		*787,586*	
—	—	—	—	17,780,118	—	—	—	—	18,314,921
73,237,570	4,882,505		4,882,505		71,239,220	4,749,281		4,749,281	
16,135,050	*1,075,670*	*1,419*	*1,077,089*		*20,679,730*	*1,378,649*	*550*	*1,379,199*	
50,920	*3,395*	—	*3,395*		*50,770*	*3,385*	—	*3,385*	
20	*1*	—	*1*		*100*	*7*	—	*7*	
16,185,990	*1,079,066*	*1,419*	*1,080,485*		*20,730,600*	*1,382,041*	*550*	*1,382,591*	
—	—	—	—	3,802,020	—	—	—	—	3,366,690
86,657,490	5,777,166		5,777,166		88,618,450	5,907,897		5,907,897	
3,369,810	*224,654*				*3,581,810*	*238,787*			
368,390	*24,559*				*361,710*	*24,114*			
3,738,200	*249,213*		*249,213*		*3,943,520*	*262,901*		*262,901*	
—	—	—	—	5,527,953	—	—	—	—	5,644,996
46,256,800	3,083,787		3,083,787		47,270,550	3,151,370		3,151,370	
571,960	*38,131*		*38,131*		*509,680*	*33,979*		*33,979*	
—	—	—	—	3,045,656	—	—	—	—	3,117,391
—	—	—	—	8,573,609	—	—	—	—	8,762,387

(*Continued on p.* 28)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1893-94.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
III. TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—	—	—	8,190,813
EXCISE:—RECEIPTS	53,885,730	3,592,382		3,592,382	
Deduct,—					
Assignments and Compensations	*383,040*	*25,536*			
Refunds	*353,960*	*23,597*			
Total	*737,000*	*49,133*		*49,133*	
NET RECEIPTS Rx.	—	—	—	—	3,543,249
PROVINCIAL RATES:—RECEIPTS	35,145,710	2,343,047		2,343,047	
Deduct,—					
Refunds	*114,670*	*7,645*		*7,645*	
NET RECEIPTS Rx.	—	—	—	—	2,335,402
CUSTOMS:—RECEIPTS	16,823,730	1,121,582		1,121,582	
Deduct,—					
Assignments and Compensations	*150,390*	*10,026*			
Refunds and Drawbacks	*453,130*	*30,209*			
Total	*603,520*	*40,235*		*40,235*	
NET RECEIPTS Rx.	—	—	—	—	1,081,347
ASSESSED TAXES:—RECEIPTS	17,391,710	1,159,447		1,159,447	
Deduct,—					
Refunds	*215,440*	*14,362*		*14,362*	
NET RECEIPTS Rx.	—	—	—	—	1,145,085
REGISTRATION:—RECEIPTS	4,161,460	277,431		277,431	
Deduct,—					
Refunds	*11,330*	*756*		*756*	
NET RECEIPTS Rx.		—	—	—	276,675
TOTAL RECEIPTS FROM TAXATION	254,790,610	16,986,040		16,986,040	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,206,390*	*280,426*			
REFUNDS AND DRAWBACKS	*1,995,650*	*133,043*			
TOTAL	*6,202,040*	*413,469*		*413,469*	
NET RECEIPTS (shown on pages 5 and 6) Rx.	—	—	—	—	**16,572,571**
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	601,936,000	40,129,066	—	40,129,066	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*18,744,980*	*1,249,665*	*1,278*	*1,250,943*	
ASSIGNMENTS AND COMPENSATIONS	*15,282,600*	*1,018,840*	—	*1,018,840*	
REFUNDS AND DRAWBACKS	*2,560,200*	*170,680*	—	*170,680*	
TOTAL	*36,587,780*	*2,439,185*	*1,278*	*2,440,463*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 5 and 6)	565,348,220	37,689,881	*1,278*	37,688,603	**37,688,603**

APPENDIX I.—*continued.*

1894-95.					1895-96.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
—	—	—		8,573,609	—	—		—	8,762,387
55,276,760	3,685,118		3,685,118		57,224,170	3,814,944		3,814,944	
561,970	*37,465*				*466,470*	*31,098*			
272,730	*18,182*				*228,470*	*15,231*			
834,700	*55,647*		*55,647*		*694,940*	*46,329*		*46,329*	
—	—	—	—	3,629,471	—	—	—	—	3,768,615
35,411,540	2,360,769		2,360,769		37,070,050	2,471,337		2,471,337	
55,310	*3,687*		*3,687*		*105,250*	*7,017*		*7,017*	
—	—	—	—	2,357,082	—	—	—	—	2,464,320
38,549,550	2,569,970		2,569,970		50,172,780	3,344,852		3,344,852	
174,370	*11,625*				*175,380*	*11,692*			
800,850	*53,390*				*1,113,570*	*74,238*			
975,220	*65,015*		*65,015*		*1,288,950*	*85,930*		*85,930*	
—	—	—	—	2,504,955	—	—	—	—	3,258,922
18,080,600	1,205,373		1,205,373		18,351,890	1,223,459		1,223,459	
133,520	*8,901*		*8,901*		*127,710*	*8,514*		*8,514*	
—	—	—	—	1,196,472	—	—	—	—	1,214,945
4,182,000	278,800		278,800		4,248,700	283,247		283,247	
12,070	*805*		*805*		*12,970*	*864*		*864*	
—	—	—	—	277,995	—	—	—	—	282,383
284,414,740	18,960,983		18,960,983		302,956,590	20,197,106		20,197,106	
4,106,150	*273,744*				*4,223,660*	*281,577*			
2,214,830	*147,655*				*2,459,360*	*163,957*			
6,320,980	*421,399*		*421,399*		*6,683,020*	*445,534*		*445,534*	
—	—	—	—	18,539,584	—	—	—	—	19,751,572
635,851,210	42,390,081		42,390,081		660,733,410	44,048,894		44,048,894	
16,135,050	*1,075,670*	*1,419*	*1,077,089*		*20,679,730*	*1,378,649*	*550*	*1,379,199*	
15,063,500	*1,004,234*		*1,004,234*		*15,547,190*	*1,036,479*		*1,036,479*	
2,805,550	*187,036*		*187,036*		*3,000,490*	*200,033*		*200,033*	
34,004,100	*2,266,940*	*1,419*	*2,268,359*		*39,227,410*	*2,615,161*	*550*	*2,615,711*	
601,847,110	40,123,141	*1,419*	40,121,722	**40,121,722**	621,506,000	41,433,733	*550*	41,433,183	**41,433,183**

(*Continued on p.* 30.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE: RECEIPTS	239,744,890	15,982,993		15,982,993	
Deduct,—					
Assignments and Compensations	*11,022,590*	*734,839*			
Refunds	*569,510*	*37,967*			
Total	*11,592,100*	*772,806*		*772,806*	
NET RECEIPTS	—	—	—	—	15,210,187
FOREST:—RECEIPTS	17,338,690	1,155,913		1,155,913	
Deduct,—					
Refunds	*61,060*	*4,071*		*4,071*	
NET RECEIPTS	—	—	—	—	1,151,842
TRIBUTES FROM NATIVE STATES	9,017,530	601,168		601,168	
Deduct,—					
Assignments and Compensations	*386,140*	*25,473*			
Refunds	—	—			
Total	*386,140*	*25,473*		*25,473*	
NET RECEIPTS	—	—	—	—	575,425
TOTAL RECEIPTS FROM LAND REVENUE, &c.	266,101,110	17,740,074		17,740,074	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*11,408,730*	*760,582*			
REFUNDS	*630,570*	*42,038*			
TOTAL	*12,039,300*	*802,620*		*802,620*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 7)	—	—	—	—	**16,937,454**
II. OPIUM:					
RECEIPTS	64,092,380	4,272,825		4,272,825	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*24,854,370*	*1,656,818*	*882*	*1,657,700*	
ASSIGNMENTS AND COMPENSATIONS	*50,820*	*3,388*	—	*3,388*	
REFUNDS	*18,400*	*1,227*	—	*1,227*	
TOTAL	*24,921,490*	*1,661,433*	*882*	*1,662,315*	
NET RECEIPTS (shown on pages 6 and 7)	—	—	—	—	**2,610,510**
III. TAXATION:					
SALT:—RECEIPTS	84,217,050	5,614,470		5,614,470	
Deduct,—					
Assignments and Compensations	*3,544,320*	*236,281*			
Refunds	*317,400*	*21,160*			
Total	*3,861,720*	*257,441*		*257,441*	
NET RECEIPTS	—	—	—	—	5,357,029
STAMPS:—RECEIPTS	47,777,420	3,185,162		3,185,162	
Deduct,—					
Refunds	*566,530*	*37,769*		*37,769*	
NET RECEIPTS	—	—	—	—	3,147,393
Carried forward to page 30	—	—	—	—	8,504,422

APPENDIX I.—*continued.*

1897–98.					1898–99.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
256,836,420	17,122,428		17,122,428		274,593,127	18,306,208		18,306,208	
10,777,420	*718,495*				*10,785,961*	*719,065*			
573,570	*38,238*				*591,578*	*39,439*			
11,350,990	*756,733*		*756,733*		*11,377,539*	*758,504*		*758,504*	
—	—		—	16,365,695	—	—	—	—	**17,547,704**
17,395,140	1,159,676		1,159,676		18,598,674	1,239,912		1,239,912	
44,870	*2,991*		*2,991*		*45,030*	*3,002*		*3,002*	
—	—	—	—	1,156,685	—	—	—	—	**1,236,910**
8,840,290	589,352		589,352		9,097,013	606,468		606,468	
397,240	*26,482*				*374,270*	*24,951*			
4,000	*267*				*30,900*	*2,060*			
401,240	*26,749*		*26,749*		*405,170*	*27,011*		*27,011*	
—	—	—	—	562,603	—	—		—	**579,457**
283,071,850	18,871,456		18,871,456		302,288,814	20,152,588		20,152,588	
11,174,660	*744,977*				*11,160,231*	*744,016*			
622,440	*41,496*				*667,508*	*44,501*			
11,797,100	*786,473*		*786,473*		*11,827,739*	*788,517*		*788,517*	
—	—	—	—	**18,084,983**	—	—	—	—	**19,364,071**
51,797,720	3,453,181		3,453,181		57,253,305	3,816,887		3,816,887	
23,862,210	*1,590,814*	*1,853*	*1,592,667*		*23,709,692*	*1,580,646*	*1,545*	*1,582,191*	
					50,870	*3,391*		*3,391*	
50,990	*3,399*		*3,399*		*14,950*	*997*		*997*	
19,110	*1,274*		*1,274*		*23,775,512*	*1,585,034*	*1,545*	*1,586,579*	
23,932,310	*1,595,487*	*1,853*	*1,597,340*		—	—	—	—	**2,230,308**
—	—	—	—	**1,855,841**	90,998,713	6,066,581		6,066,581	
85,942,250	5,729,483		5,729,483		*3,409,840*	*227,323*			
3,562,860	*237,524*				*379,520*	*25,301*			
287,010	*19,134*				*3,789,360*	*252,624*		*252,624*	
3,849,870	*256,658*		*256,658*		—	—	—	—	**5,813,957**
—	—	—	—	5,472,825	47,976,496	3,198,433		3,198,433	
48,370,430	3,224,695		3,224,695		*551,410*	*36,761*		*36,761*	
531,660	*35,444*		*35,444*		—	—	—	—	**3,161,672**
—	—	—	—	3,189,251	—	—	—	—	8,975,629
—	—		—	8,662,076					

(*Continued on p.* 32.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
III. TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—		—	8,504,422
EXCISE:—RECEIPTS	56,142,000	3,742,800		3,742,800	
Deduct,—					
Assignments and Compensations	*459,120*	*30,608*			
Refunds	*316,870*	*21,125*			
Total	*775,990*	*51,733*		*51,733*	
NET RECEIPTS	—	—	—	—	3,691,067
PROVINCIAL RATES:—RECEIPTS	35,368,550	2,357,903		2,357,903	
Deduct,—					
Refunds	*96,030*	*6,402*		*6,402*	
NET RECEIPTS	—	—	—	—	2,351,501
CUSTOMS:—RECEIPTS	44,914,770	2,994,318		2,994,318	
Deduct,—					
Assignments and Compensations	*157,900*	*10,527*			
Refunds and Drawbacks	*1,193,030*	*79,535*			
Total	*1,350,930*	*90,062*		*90,062*	
NET RECEIPTS	—	—	—	—	2,904,256
ASSESSED TAXES:—RECEIPTS	18,728,090	1,248,539		1,248,539	
Deduct,—					
Refunds	*124,610*	*8,307*		*8,307*	
NET RECEIPTS	—	—	—	—	1,240,232
REGISTRATION:—RECEIPTS	4,582,710	305,514		305,514	
Deduct,—					
Refunds	*11,960*	*797*		*797*	
NET RECEIPTS	—	—	—	—	304,717
TOTAL RECEIPTS FROM TAXATION	291,730,590	19,448,706		19,448,706	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,161,240*	*277,416*			
REFUNDS AND DRAWBACKS	*2,626,430*	*175,095*			
TOTAL	*6,787,670*	*452,511*		*452,511*	
NET RECEIPTS (shown on pages 6 and 7)	—	—	—	—	**18,996,195**
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	621,924,080	41,461,605		41,461,605	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*24,852,270*	*1,656,818*	*882*	*1,657,700*	
ASSIGNMENTS AND COMPENSATIONS	*15,620,790*	*1,041,386*		*1,041,386*	
REFUNDS AND DRAWBACKS	*3,275,400*	*218,360*		*218,360*	
TOTAL	*43,748,460*	*2,916,564*	*882*	*2,917,446*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 6 and 7)	578,175,620	38,545,041	*882*	38,544,159	**38,544,159**

APPENDIX I.—*continued.*

1897–98.					1898–99.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
—	—	—	—	8,662,076	—	—	—	—	8,975,629
54,894,540	3,659,636		3,659,636		57,434,221	3,828,948		3,828,948	
443,570	*29,571*				*406,760*	*27,117*			
310,130	*20,676*				*288,140*	*19,209*			
753,700	*50,247*		*50,247*		*694,900*	*46,326*		*46,326*	
—	—	—	—	3,609,389	—	—	—	—	3,782,622
37,232,900	2,482,194		2,482,194		39,221,430	2,614,762		2,614,762	
57,300	*3,820*		*3,820*		*76,490*	*5,099*		*5,099*	
—	—	—	—	2,478,374	—	—	—	—	2,609,663
46,412,950	3,094,197		3,094,197		48,021,619	3,201,441		3,201,441	
185,400	*12,360*				*173,600*	*11,573*			
862,220	*57,481*				*939,568*	*62,638*			
1,047,620	*69,841*		*69,841*		*1,113,168*	*74,211*		*74,211*	
—	—	—	—	3,024,356	—	—	—	—	3,127,230
18,954,650	1,263,643		1,263,643		19,221,914	1,281,461		1,281,461	
142,320	*9,488*		*9,488*		*111,610*	*7,441*		*7,441*	
—	—	—	—	1,254,155	—	—	—	—	1,274,020
4,865,440	324,363		324,363		4,411,758	294,117		294,117	
11,250	*750*		*750*		*14,140*	*942*		*942*	
—	—	—	—	323,613	—	—		—	293,175
296,673,160	19,778,211		19,778,211		307,286,151	20,485,743		20,485,743	
4,191,830	*279,455*				*3,990,200*	*266,013*			
2,201,890	*146,793*				*2,360,878*	*157,391*			
6,393,720	*426,248*		*426,248*		*6,351,078*	*423,404*		*423,404*	
—	—	—	—	19,351,963	—	—	—	—	20,062,339
631,542,730	42,102,848		42,102,848		666,828,270	44,455,218		44,455,218	
23,862,210	*1,590,814*	*1,853*	*1,592,667*		*23,709,692*	*1,580,646*	*1,545*	*1,582,191*	
15,417,480	*1,027,831*		*1,027,831*		*15,201,301*	*1,013,420*		*1,013,420*	
2,843,440	*189,563*		*189,563*		*3,043,338*	*202,889*		*202,889*	
42,123,130	*2,808,208*	*1,853*	*2,810,061*		*41,954,331*	*2,796,955*	*1,545*	*2,798,500*	
589,419,600	39,294,640	*1,853*	39,292,787	39,292,787	624,873,939	41,658,263	*1,545*	41,656,718	41,656,718

(*Continued on p.* 34.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
I. LAND REVENUE, &c.:		£.	£.	£.	£.
LAND REVENUE:—RECEIPTS	258,075,841	17,205,056		17,205,056	
Deduct,—					
Assignments and Compensations	*10,914,626*	*727,641*			
Refunds	*487,324*	*32,488*			
Total	*11,401,950*	*760,129*		*760,129*	
NET RECEIPTS	—	—	—	—	16,444,927
FOREST:—RECEIPTS	18,531,380	1,235,425		1,235,425	
Deduct,—					
Refunds	*41,095*	*2,740*		*2,740*	
NET RECEIPTS	—	—	—	—	1,232,685
TRIBUTES FROM NATIVE STATES	9,225,416	615,028		615,028	
Deduct,—					
Assignments and Compensations	*421,301*	*28,081*			
Refunds	*6,600*	*440*		—	
Total	*427,901*	*28,527*		*28,527*	
NET RECEIPTS	—	—	—	—	586,501
TOTAL RECEIPTS FROM LAND REVENUE, &c.	285,832,637	19,055,509		19,055,509	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*11,335,927*	*755,728*			
REFUNDS	*535,019*	*35,668*			
TOTAL	*11,870,946*	*791,396*		*791,396*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on page 7)	—	—	—	—	18,264,113
II. OPIUM:					
RECEIPTS	66,029,731	4,401,982		4,401,982	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*25,877,224*	*1,725,148*	*2,006*	*1,727,154*	
ASSIGNMENTS AND COMPENSATIONS	*50,215*	*3,348*		*3,348*	
REFUNDS	*13,366*	*891*		*891*	
TOTAL	*25,940,805*	*1,729,387*	*2,006*	*1,731,393*	
NET RECEIPTS (shown on page 7)	—	—	—	—	2,670,589
III. TAXATION:					
SALT:—RECEIPTS	87,756,944	5,850,463		5,850,463	
Deduct,—					
Assignments and Compensations	*3,854,656*	*256,977*			
Refunds	*295,673*	*19,711*			
Total	*4,150,329*	*276,688*		*276,688*	
NET RECEIPTS	—	—	—		5,573,775
STAMPS:—RECEIPTS	48,982,151	3,265,476		3,265,476	
Deduct,—					
Refunds	*593,335*	*39,556*		*39,556*	
NET RECEIPTS	—	—	—	—	3,225,920
Carried forward to page 34	—		—	—	8,799,695

APPENDIX I.—*continued.*

1900-01.

INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	£.	£.	£.	£.
262,545,459	17,503,031		17,503,031	
10,751,017	*716,735*			
461,560	*30,771*			
11,212,577	*747,506*		*747,506*	
—	—	—	—	16,755,525
19,467,941	1,297,863		1,297,863	
66,165	*4,411*		*4,411*	
—	—	—	—	1,293,452
8,667,349	577,823		577,823	
388,627	*25,908*			
11,845	*790*			
400,472	*26,698*		*26,698*	
—	—	—	—	551,125
290,680,749	19,378,717		19,378,717	
11,139,644	*742,643*			
539,570	*35,972*			
11,679,214	*778,615*		*778,615*	
—	—	—	—	**18,600,102**
76,533,633	5,102,242		5,102,242	
26,761,559	*1,784,104*	*1,771*	*1,785,875*	
51,148	*3,410*		*3,410*	
4,415	*294*		*294*	
26,817,122	*1,787,808*	*1,771*	*1,789,579*	
—	—	—	—	**3,312,663**
89,505,516	5,967,034		5,967,034	
3,547,702	*236,513*			
308,973	*20,598*			
3,856,675	*257,111*		*257,111*	
—	—	—	—	5,709,923
50,144,217	3,342,948		3,342,948	
572,437	*38,162*		*38,162*	
—	—	—	—	3,304,786
—	—	—	—	9,014,709

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
III.—TAXATION—*continued.*		£.	£.	£.	£.
Brought forward	—	—		—	8,799,695
EXCISE:—RECEIPTS	57,899,125	3,859,942		3,859,942	
Deduct,—					
Assignments and Compensations	*447,100*	*29,807*			
Refunds	*293,938*	*19,596*			
Total	*741,038*	*49,403*		*49,403*	
NET RECEIPTS	—	—		—	3,810,539
PROVINCIAL RATES:—RECEIPTS	37,481,751	2,498,783		2,498,783	
Deduct,—					
Refunds	*49,883*	*3,325*		*3,325*	
NET RECEIPTS	—	—		—	2,495,458
CUSTOMS:—RECEIPTS	47,006,862	3,133,791		3,133,791	
Deduct,—					
Assignments and Compensations	*177,489*	*11,832*			
Refunds and Drawbacks	*947,463*	*63,164*			
Total	*1,124,952*	*74,996*		*74,996*	
NET RECEIPTS	—	—		—	3,058,795
ASSESSED TAXES:—RECEIPTS	19,504,416	1,300,295		1,300,295	
Deduct,—					
Refunds	*113,484*	*7,566*		*7,566*	
NET RECEIPTS	—	—		—	1,292,729
REGISTRATION:—RECEIPTS	4,321,330	288,089		288,089	
Deduct,—					
Refunds	*13,872*	*925*		*925*	
NET RECEIPTS	—	—		—	287,164
TOTAL RECEIPTS FROM TAXATION	302,952,579	20,196,839		20,196,839	
DEDUCT,—					
ASSIGNMENTS AND COMPENSATIONS	*4,479,245*	*298,616*			
REFUNDS AND DRAWBACKS	*2,307,648*	*153,843*			
TOTAL	*6,786,893*	*452,459*		*452,459*	
NET RECEIPTS (shown on page 7)	—	—		—	**19,744,380**
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	654,814,947	43,654,330		43,654,330	
DEDUCT,—					
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*25,877,224*	*1,725,148*	*2,006*	*1,727,154*	
ASSIGNMENTS AND COMPENSATIONS	*15,865,387*	*1,057,692*		*1,057,692*	
REFUNDS AND DRAWBACKS	*2,856,033*	*190,402*		*190,402*	
TOTAL	*44,598,644*	*2,973,242*	*2,006*	*2,975,248*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on page 7)	610,216,303	40,681,088	—*2,006*	40,679,082	**40,679,082**

APPENDIX 1.—*continued.*

1900-01.

INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET REVENUE.
	£.	£.	£.	£.
—	—	—	—	9,014,709
59,058,032	3,937,202		3,937,202	
417,373	*27,825*			
251,149	*16,743*			
668,522	*44,568*		*44,568*	
—	—	—	—	3,892,634
38,440,692	2,562,713		2,562,713	
48,590	*3,239*		*3,239*	
—	—	—	—	2,559,474
50,573,957	3,371,597		3,371,597	
173,113	*11,541*			
1,284,774	*85,652*			
1,457,887	*97,193*		*97,193*	
—	—	—	—	3,274,404
19,831,402	1,322,094		1,322,094	
125,438	*8,363*		*8,363*	
—	—	—	—	1,313,731
4,688,373	312,558		312,558	
11,998	*800*		*800*	
—	—	—	—	311,758
312,242,189	20,816,146		20,816,146	
4,138,188	*275,879*			
2,603,359	*173,557*			
6,741,547	*449,436*		*449,436*	
—	—	—	—	**20,366,710**
679,456,571	45,297,105		45,297,105	
26,761,559	*1,784,104*	*1,771*	*1,785,875*	
15,328,980	*1,021,932*		*1,021,932*	
3,147,344	*209,823*		*209,823*	
45,237,883	*3,015,859*	*1,771*	*3,017,630*	
634,218,688	42,281,246	– *1,771*	42,279,475	**42,279,475**

APPENDIX II.

MISCELLANEOUS RECEIPTS.	1890-91. India. Rupees.	India. Equivalent at Rs. 15 = 1*l.*	England. Sterling.	Total.	Net Revenue.
1. MINT:	£.	£.	£.	£.	£.
Receipts	3,540,750	236,050	58	236,108	
Charges	*1,051,840*	*70,123*	*12,590*	*82,713*	
NET RECEIPTS	2,488,910	165,927	*12,532*	153,395	153,395
2. MISCELLANEOUS:					
Receipts	3,912,260	260,817	5,787	266,604	
Charges	*2,363,590*	*157,572*	*28,539*	*186,111*	
NET RECEIPTS	1,548,670	103,245	*22,752*	80,493	80,493
TOTAL NET RECEIPTS (shown on pages 4 and 5)	4,037,580	269,172	*35,284*	233,888	**233,888**

APPENDIX II.—*continued.*

MISCELLANEOUS RECEIPTS.	1893-94. India. Rupees.	India. Equivalent at Rs. 15 = 1*l.*	England. Sterling.	Total.	Net Revenue.
1. MINT:		£.	£.	£.	£.
Receipts	2,273,550	151,570	—	151,570	
Charges	*835,880*	*55,725*	*4,541*	*60,266*	
NET RECEIPTS (or *Charges*)	1,437,670	95,845	*4,541*	91,304	91,304
2. MISCELLANEOUS:					
Receipts	4,214,660	280,977	5,203	286,180	
Charges	*2,291,940*	*152,796*	*27,055*	*179,851*	
NET RECEIPTS	1,922,720	128,181	*21,852*	106,329	106,329
TOTAL NET RECEIPTS (shown on pages 5 and 6)	3,360,390	224,026	*26,393*	197,633	**197,633**

APPENDIX II.

1891-92.					1892-93.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
2,100,460	140,031	—	140,031		3,102,560	206,837	49	206,886	
808,090	*53,873*	*11,365*	*65,238*		*956,140*	*63,742*	*10,235*	*73,977*	
1,292,370	86,158	*11,365*	74,793	74,793	2,146,420	143,095	*10,186*	132,909	132,909
4,028,320	268,555	12,549	281,104		4,024,350	268,290	7,197	275,487	
2,313,000	*154,200*	*37,655*	*191,855*		*1,962,550*	*130,837*	*22,989*	*153,826*	
1,715,320	114,355	*25,106*	89,249	89,249	2,061,800	137,453	*15,792*	121,661	121,661
3,007,690	200,513	*36,471*	164,042	**164,042**	4,208,220	280,548	*25,978*	254,570	**254,570**

APPENDIX II.—*continued.*

1894-95.					1895-96.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
350,670	23,378	21	23,399		408,950	27,263	13	27,276	
506,400	*33,760*	*713*	*34,473*		*524,040*	*34,936*	*469*	*35,405*	
155,730	*10,382*	*692*	*11,074*	*11,074*	*115,090*	*7,673*	*456*	*8,129*	*8,129*
5,230,580	348,705	4,757	353,462		4,503,090	300,206	4,646	304,852	
1,985,890	*132,393*	*39,975*	*172,368*		*1,993,850*	*132,923*	*18,549*	*151,472*	
3,244,690	216,312	*35,218*	181,094	181,094	2,509,240	167,283	*13,903*	153,380	153,380
3,088,960	205,930	*35,910*	170,020	**170,020**	2,394,150	159,610	*14,359*	145,251	**145,251**

APPENDIX II.—*continued.*

MISCELLANEOUS RECEIPTS.	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. MINT:		£.	£.	£.	£.
Receipts	1,566,350	104,423	—	104,423	
Charges	*613,860*	*40,924*	*263*	*41,187*	
NET RECEIPTS (or *Charges*)	952,490	63,499	*263*	63,236	63,236
2. MISCELLANEOUS:					
Receipts	4,432,980	295,532	20,878	316,410	
Charges	*2,088,050*	*139,203*	*21,691*	*160,894*	
NET RECEIPTS	2,344,930	156,329	*813*	155,516	155,516
TOTAL NET RECEIPTS (shown on pages 6 and 7)	3,297,420	219,828	*1,076*	218,752	218,752

APPENDIX II.—*continued.*

MISCELLANEOUS RECEIPTS.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. MINT:		£.	£.	£.	£.
Receipts	5,176,185	345,079	12	345,091	
Charges	*798,216*	*53,214*	*2,694*	*55,908*	
NET RECEIPTS (or *Charges*)	4,377,969	291,865	*2,682*	289,183	289,183
2. MISCELLANEOUS:					
Receipts	4,373,719	291,581	1,825	293,406	
Charges	*2,367,536*	*157,835*	*36,189*	*194,024*	
NET RECEIPTS	2,006,183	133,746	*34,364*	99,382	99,382
TOTAL NET RECEIPTS (shown on page 7)	6,384,152	425,611	*37,046*	388,565	388,565

APPENDIX II.—*continued.*

1897–98.					1898–99.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.	INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
1,820,440	121,363	7	121,370		779,115	51,941	13	51,954	
802,730	*53,516*	*5,300*	*58,816*		*1,080,760*	*72,051*	*3,616*	*75,667*	
1,017,710	67,847	*5,293*	62,554	62,554	*301,645*	*20,110*	*3,603*	*23,713*	*23,713*
4,691,580	312,772	2,929	315,701		5,423,438	361,563	22,394	383,957	
1,928,780	*128,585*	*26,931*	*155,506*		*2,140,490*	*142,699*	*23,274*	*165,973*	
2,762,800	184,187	*23,992*	160,195	160,195	3,282,948	218,864	*880*	217,984	217,984
3,780,510	252,034	*29,285*	222,749	**222,749**	2,981,303	198,754	*4,483*	194,271	**194,271**

APPENDIX II.—*continued.*

1900–01.				
INDIA.		ENGLAND.	TOTAL.	NET REVENUE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
47,592,732	3,172,849	26	3,172,875	
47,095,788	*3,139,719*	*13,040*	*3,152,759*	
496,944	33,130	*13,014*	20,116	20,116
4,145,577	276,372	3,382	279,754	
2,693,294	*179,553*	*25,197*	*204,750*	
1,452,283	96,819	*21,815*	75,004	75,004
1,949,227	129,949	*34,829*	95,120	**95,120**

APPENDIX III.

EXCHANGE.	1890–91.		1891–92.	
	Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=1*l.*
		£.		£.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT				
(1.) Average drawing rate of the year - -	201,359,210		225,419,890	
(2.) Rs. 15 for £1 - - - - - - -	227,652,990		235,751,700	
Difference, being Exchange on Net Sterling Expenditure:				
Receipt, *or Charge* - - - - - - -	26,293,780	1,752,919	10,331,810	688,787
Exchange on Remittance Account: Receipt - -	781,980	52,132	315,290	21,019
TOTAL, shewn on pages 4 to 6 - - -	27,075,760	**1,805,051**	10,647,100	**709,806**
Other Charges for Exchange included in the foregoing tables:				
Additional Pay to British Troops (approximate)	*5,872,000*	*391,467*	*4,072,000*	*271,467*
Compensation Allowance to Officers - - -	—	—	—	—
GRAND TOTAL: Receipt, *or Charge* - - -	—	1,413,584	—	438,339

APPENDIX III.—*continued.*

EXCHANGE.	1896–97.		1897–98.	
	Rupees.	Equivalent at Rs. 15=1*l.*	Rupees.	Equivalent at Rs. 15=1*l.*
		£.		£.
AMOUNT REQUIRED TO DEFRAY NET STERLING EXPENDITURE, AT				
(1.) Average drawing rate of the year - -	256,909,850		250,171,070	
(2.) Rs. 15 for £1 - - - - - - -	232,030,930		240,069,010	
Difference, being Exchange on Net Sterling Expenditure: Receipt, *or Charge* - - - - -	*24,878,920*	*1,658,594*	*10,102,060*	*673,470*
Exchange on Remittance Account:				
Receipt, *or Charge* - - - - - - -	1,442,330	96,155	439,700	29,313
TOTAL, shewn on pages 6 and 7 - - -	*23,436,590*	*1,562,439*	*9,662,360*	*644,157*
Other Charges for Exchange included in the foregoing tables:				
Additional Pay to British Troops (approximate)	*11,032,000*	*735,467*	*9,079,000*	*605,267*
Compensation Allowance to Officers - - -	*9,351,760*	*623,451*	*6,858,650*	*457,243*
GRAND TOTAL: *Charge* - - -	—	*2,921,357*	—	*1,706,667*

APPENDIX III.

1892–93.		1893–94.		1894–95.		1895–96.	
Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.
	£.		£.		£.		£.
258,090,840		257,929,380		284,030,500		270,651,760	
241,714,620		234,500,420		232,559,730		230,699,300	
16,376,220	*1,091,748*	*23,428,960*	*1,561,930*	*51,470,770*	*3,431,384*	*39,952,460*	*2,663,497*
196,860	13,124	1,069,200	71,280	2,276,750	151,783	1,783,060	118,871
16,179,360	*1,078,624*	*22,359,760*	*1,490,650*	*49,194,020*	*3,279,601*	*38,169,400*	*2,544,626*
6,122,000	*408,133*	*8,522,000*	*568,133*	*11,343,000*	*756,200*	*11,564,000*	*770,933*
—	—	*6,184,680*	*412,312*	*12,392,750*	*826,183*	*13,276,320*	*885,088*
—	*1,486,757*	—	*2,471,095*	—	*4,861,984*	—	*4,200,647*

APPENDIX III.—*continued.*

1898–99.		1899–1900.		1900–01.	
Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.	Rupees.	Equivalent at Rs. 15=£1.
	£.		£.		£.
241,234,330		240,920,722		255,169,103	
240,909,540		241,939,545		254,743,215	
324,790	*21,653*	1,018,823	67,922	*427,888*	*28,592*
754,210	50,281	*2,233,063*	*148,871*	*51,848*	*3,457*
429,420	**28,628**	*1,214,240*	*80,949*	*477,736*	*31,849*
7,784,000	*518,933*	*6,583,500*	*438,900*	*6,584,500*	*438,900*
4,797,900	*319,860*	*4,829,369*	*321,958*	*4,600,959*	*306,729*
—	*840,165*	—	*841,807*	—	*777,478*

APPENDIX IV.

DEBT SERVICES.	1890-91.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT	43,680,450	2,912,030	3,378,154	6,290,184	
Amounts chargeable to Railways	*28,765,170*	*1,917,678*	*865,342*	*2,783,020*	
Amounts chargeable to Irrigation	*10,814,390*	*720,959*	—	*720,959*	
	39,579,560	*2,638,637*	*865,342*	*3,503,979*	
REMAINDER CHARGEABLE on ORDINARY DEBT	4,100,890	273,393	2,512,812	2,786,205	
2. INTEREST on other Obligations	4,510,910	300,727	188	300,915	
	8,611,800	574,120	2,513,000	3,087,120	
Deduct,—Receipts *	*7,105,520*	*473,701*	*166,194*	*639,895*	
TOTAL NET CHARGES (shown on pages 10 and 11)	1,506,280	100,419	2,346,806	2,447,225	**2,447,225**

APPENDIX IV.—*continued.*

DEBT SERVICES.	1893-94.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. INTEREST on DEBT	42,738,140	2,849,209	3,502,743	6,351,952	
Amounts chargeable to Railways	*33,465,740*	*2,231,049*	*997,463*	*3,228,512*	
Amounts chargeable to Irrigation	*11,655,580*	*777,039*	—	*777,039*	
	45,121,320	*3,008,088*	*997,463*	*4,005,551*	
REMAINDER CHARGEABLE on ORDINARY DEBT	†*2,383,180*	†*158,879*	2,505,280	2,346,401	
2. INTEREST on other Obligations	5,509,580	367,306	215	367,521	
	3,126,400	208,427	2,505,495	2,713,922	
Deduct,—Receipts *	*8,589,210*	*572,614*	*10,041*	*582,655*	
TOTAL NET CHARGES (shown on pages 11 and 14)	*5,462,810*	*364,187*	2,495,454	2,131,267	**2,131,267**

* The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

† Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX IV.

1891-92.					1892-93.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
41,686,220	2,779,081	3,645,240	6,424,321		42,678,410	2,845,227	3,450,588	6,295,815	
30,045,760	*2,003,051*	*1,005,952*	*3,009,003*		*31,695,220*	*2,113,014*	*1,017,092*	*3,130,106*	
11,096,780	*739,785*	—	*739,785*		*11,383,860*	*758,924*	—	*758,924*	
41,142,540	*2,742,836*	*1,005,952*	*3,748,788*		*43,079,080*	*2,871,938*	*1,017,092*	*3,889,030*	
543,680	36,245	2,639,288	2,675,533		* *400,670*	* *26,711*	2,433,496	2,406,785	
4,752,940	316,863	57	316,920		5,164,270	344,284	221	344,505	
5,296,620	353,108	2,639,345	2,992,453		4,763,600	317,573	2,433,717	2,751,290	
7,955,880	*530,392*	*58,466*	*588,858*		*8,304,180*	*553,612*	*24,543*	*578,155*	
2,659,260	*177,284*	2,580,879	2,403,595	**2,403,595**	*3,540,580*	*236,039*	2,409,174	2,173,135	**2,173,135**

APPENDIX IV.—*continued.*

1894-95.					1895-96.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
45,738,710	3,049,247	3,595,133	6,644,380		37,314,330	2,487,622	3,602,715	6,090,337	
35,171,970	*2,344,798*	*983,212*	*3,328,010*		*36,862,870*	*2,457,525*	*980,020*	*3,437,545*	
11,941,150	*796,077*	—	*796,077*		*12,224,090*	*814,939*	—	*814,939*	
47,113,120	*3,140,875*	*983,212*	*4,124,087*		*49,086,960*	*3,272,464*	*980,020*	*4,252,484*	
**1,374,410*	* *91,628*	2,611,921	2,520,293		**11,772,630*	* *784,842*	2,622,695	1,837,853	
4,762,730	317,515	102	317,617		6,064,640	404,309	147	404,456	
3,388,320	225,887	2,612,023	2,837,910		*5,707,990*	*380,533*	2,622,842	2,242,309	
8,081,210	*538,747*	*3,789*	*542,536*		*8,012,670*	*534,178*	*13,516*	*547,694*	
4,692,890	*312,860*	2,608,234	2,295,374	**2,295,374**	*13,720,660*	*914,711*	2,609,326	1,694,615	**1,694,615**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX IV.—*continued.*

1896-97.

DEBT SERVICES.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
1. INTEREST on DEBT	37,534,600	2,502,307	3,606,293	6,108,600	
Amounts chargeable to Railways	*38,734,010*	*2,582,267*	*975,589*	*3,557,856*	
Amounts chargeable to Irrigation	*12,534,790*	*835,653*	—	*835,653*	
	51,268,800	*3,417,920*	*975,589*	*4,393,509*	
REMAINDER CHARGEABLE on ORDINARY DEBT	**13,734,200*	** 915,613*	2,630,704	1,715,091	
2. INTEREST on other Obligations	4,579,850	305,323	136	305,459	
	9,154,350	*610,290*	2,630,840	2,020,550	
Deduct,—Receipts†	*9,127,660*	*608,511*	*102,231*	*710,742*	
TOTAL NET CHARGES (shown on pages 14 and 15)	*18,382,010*	*1,218,801*	2,528,609	1,309,808	**1,309,808**

APPENDIX IV.—*continued.*

1899-1900.

DEBT SERVICES.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
1. INTEREST on DEBT	39,027,597	2,601,839	4,072,798	6,674,637	
Amounts chargeable to Railways	*45,090,125*	*3,006,008*	*1,178,527*	*4,184,535*	
Amounts chargeable to Irrigation	*13,451,236*	*896,749*	—	*896,749*	
	58,541,361	*3,902,757*	*1,178,527*	*5,081,284*	
REMAINDER CHARGEABLE on ORDINARY DEBT	**19,513,764*	**1,300,918*	2,894,271	1,593,353	
2. INTEREST on other Obligations	5,319,899	354,660	85	354,745	
	14,193,865	*946,258*	2,894,356	1,948,098	
Deduct,—Receipts†	*8,347,226*	*556,481*	*49,334*	*605,815*	
TOTAL NET CHARGES (shown on page 15)	*22,541,091*	*1,502,739*	2,845,022	1,342,283	**1,342,283**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are mainly from the temporary loan of surplus cash balances on securities.

APPENDIX IV.—*continued.*

1897-98.					1898-99.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
38,197,240	2,546,483	4,069,144	6,615,627		39,061,132	2,604,076	3,991,656	6,595,732	
40,790,090	*2,719,339*	*1,189,929*	*3,909,268*		*42,927,622*	*2,861,842*	*1,185,790*	*4,047,632*	
12,842,490	*856,166*	—	*856,166*		*13,126,938*	*875,129*	—	*875,129*	
53,632,580	*3,575,505*	*1,189,929*	*4,765,434*		*56,054,560*	*3,736,971*	*1,185,790*	*4,922,761*	
**15,435,340*	**1,029,022*	2,879,215	1,850,193		**16,993,428*	**1,132,895*	2,805,866	1,672,971	
5,151,560	343,437	51	343,488		5,167,294	344,486	91	344,577	
10,283,780	*685,585*	2,879,266	2,193,681		*11,826,134*	*788,409*	2,805,957	2,017,548	
8,406,810	*560,454*	*20,190*	*580,644*		*10,146,264*	*676,418*	*29,867*	*706,285*	
18,690,590	*1,246,039*	2,859,076	1,613,037	**1,613,037**	*21,972,398*	*1,464,827*	2,776,090	1,311,263	**1,311,263**

APPENDIX IV.—*continued.*

1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
40,550,556	2,703,370	4,371,063	7,074,433	
46,559,768	*3,103,985*	*1,272,714*	*4,376,699*	
13,819,929	*921,328*	—	*921,328*	
60,379,697	*4,025,313*	*1,272,714*	*5,298,027*	
**19,829,141*	**1,321,943*	3,098,349	1,776,406	
5,434,713	362,314	226	362,540	
14,394,428	*959,629*	3,098,575	2,138,946	
8,926,309	*595,087*	*56,392*	*651,479*	
23,320,737	*1,554,716*	3,042,183	1,487,467	**1,487,467**

* Excess of amount charged in India under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX V.

MILITARY SERVICES.	INDIA. Rupees.	INDIA. Equivalent at Rs. 15=1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
1890–91.					
1. ARMY:		£.	£.	£.	£.
Effective Charges	138,369,630	9,224,642	2,344,493	11,569,135	
Non-Effective Charges	9,621,650	641,443	2,095,632	2,737,075	
Military Operations	—	—	—	—	
TOTAL	147,991,280	9,866,085	4,440,125	14,306,210	
Deduct,—Receipts: Effective	*6,751,170*	*450,078*	*34,720*	*484,798*	
Non-Effective	*547,910*	*36,527*	*7,283*	*43,810*	
Total	*7,299,080*	*486,605*	*42,003*	*528,608*	
TOTAL NET ARMY CHARGES	140,692,200	9,379,480	4,398,122	13,777,602	13,777,602
2. MILITARY WORKS	11,901,170	793,411	23,033	816,444	
Deduct,—Receipts	*440,450*	*29,363*	—	*29,363*	
TOTAL NET CHARGES for MILITARY WORKS	11,460,720	764,048	23,033	787,081	787,081
3. SPECIAL DEFENCE WORKS	2,523,980	168,265	180,470	348,735	348,735
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 10 and 11)	154,676,900	10,311,793	4,601,625	14,913,418	**14,913,418**
1893–94.					
1. ARMY:					
Effective Charges	150,261,700	10,017,447	2,167,670	12,185,117	
Non-Effective Charges	9,386,660	625,777	2,250,122	2,875,899	
Military Operations	—	—	—	—	
TOTAL	159,648,360	10,643,224	4,417,792	15,061,016	
Deduct,—Receipts: Effective	*6,944,820*	*462,988*	*39,636*	*502,624*	
Non-Effective	*737,610*	*49,174*	*10,055*	*59,229*	
Total	*7,682,430*	*512,162*	*49,691*	*561,853*	
TOTAL NET ARMY CHARGES	151,965,930	10,131,062	4,368,101	14,499,163	14,499,163
2. MILITARY WORKS	11,542,680	769,512	15,965	785,477	
Deduct,—Receipts	*458,940*	*30,596*	—	*30,596*	
TOTAL NET CHARGES for MILITARY WORKS	11,083,740	738,916	15,965	754,881	754,881
3. SPECIAL DEFENCE WORKS	1,629,470	108,631	98,206	206,837	206,837
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 11 and 14)	164,679,140	10,978,609	4,482,272	15,460,881	**15,460,881**

APPENDIX V.

1891–92.					1892–93.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1£	Sterling.			Rupees.	Equivalent at Rs. 15 = 1£	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
148,002,870	9,866,858	2,410,443	12,277,301		146,579,350	9,771,957	2,500,499	12,272,456	
9,407,750	627,183	2,149,070	2,776,253		9,311,560	620,770	2,388,297	3,009,067	
—	—	—	—		—	—	—	—	
157,410,620	10,494,041	4,559,513	15,053,554		155,890,910	10,392,727	4,888,796	15,281,523	
6,537,000	*435,800*	*35,211*	*471,011*		*7,238,920*	*482,595*	*37,810*	*520,405*	
657,230	*43,815*	*7,306*	*51,121*		*661,510*	*44,100*	*8,566*	*52,666*	
7,194,230	*479,615*	*42,517*	*522,132*		*7,900,430*	*526,695*	*46,376*	*573,071*	
150,216,390	10,014,426	4,516,996	14,531,422	14,531,422	147,990,480	9,866,032	4,842,420	14,708,452	14,708,452
11,996,270	799,751	10,382	810,133		11,317,280	754,485	40,628	795,113	
407,940	*33,196*	—	*33,196*		*452,740*	*30,182*	—	*30,182*	
11,498,330	766,555	10,382	776,937	776,937	10,864,540	724,303	40,628	764,931	764,931
3,047,100	203,140	209,263	412,403	412,403	2,557,230	170,482	126,332	296,814	296,814
164,761,820	10,984,121	4,736,641	15,720,762	**15,720,762**	161,412,250	10,760,817	5,009,380	15,770,197	**15,770,197**

1894–95.					1895–96.				
153,425,500	10,228,367	1,982,628	12,210,995		172,229,770	11,481,985	1,819,267	13,301,252	
9,034,100	602,273	2,302,415	2,904,688		8,971,350	598,090	2,316,527	2,914,617	
—	—	—			—	—	—	—	
162,459,600	10,830,640	4,285,043	15,115,683		181,201,120	12,080,075	4,135,794	16,215,869	
7,991,100	*532,740*	*58,556*	*591,296*		*7,519,790*	*501,320*	*65,450*	*566,770*	
856,470	*57,098*	*9,916*	*67,014*		*945,090*	*62,339*	*9,857*	*72,196*	
8,847,570	*589,848*	*68,472*	*658,310*		*8,464,880*	*563,659*	*75,307*	*638,966*	
153,612,030	10,240,802	4,216,571	14,457,373	14,457,373	172,746,240	11,516,416	4,060,487	15,576,903	15,576,903
9,622,030	641,469	24,972	666,441		11,514,780	767,652	30,947	798,599	
596,540	*39,769*		*39,769*		*496,990*	*33,132*	—	*33,132*	
9,025,490	601,700	24,972	626,672	626,672	11,017,790	734,520	30,947	765,467	765,467
673,220	44,881	82,176	127,057	127,057	217,160	14,477	45,252	59,729	59,729
163,310,740	10,887,383	4,323,719	15,211,102	**15,211,102**	183,981,190	12,265,413	4,136,686	16,402,099	**16,402,099**

APPENDIX V.—*continued.*

MILITARY SERVICES.	1896-97. INDIA. Rupees.	INDIA. Equivalent at Rs. 15=1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
1. ARMY:					
Effective Charges	163,550,800	10,903,387	1,842,283	12,745,670	
Non-Effective Charges	9,062,630	604,175	2,368,852	2,973,027	
Military Operations	—	—	—	—	
TOTAL	172,613,430	11,507,562	4,211,135	15,718,697	
Deduct,—Receipts: Effective	*7,306,510*	*487,101*	*64,864*	*551,965*	
Non-Effective	*934,720*	*62,314*	*12,933*	*75,247*	
Military Operations	—	—	—	—	
Total	*8,241,230*	*549,415*	*77,797*	*627,212*	
TOTAL NET ARMY CHARGES	164,372,200	10,958,147	4,133,338	15,091,485	15,091,485
2. MILITARY WORKS	11,159,420	743,961	24,725	768,686	
Deduct,—Receipts	*612,680*	*40,845*	—	*40,845*	
TOTAL NET CHARGES for MILITARY WORKS	10,546,740	703,116	24,725	727,841	727,841
3. SPECIAL DEFENCE WORKS	217,530	14,502	43,868	58,370	58,370
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 14 and 15)	175,136,470	11,675,765	4,201,931	15,877,696	**15,877,696**
	1899-1900.				
1. ARMY:					
Effective Charges	153,248,703	10,216,580	1,638,737	11,855,317	
Non-Effective Charges	9,115,539	607,703	2,422,206	3,029,909	
Military Operations	—	—	—	—	
TOTAL	162,364,242	10,824,283	4,060,943	14,885,226	
Deduct,—Receipts: Effective	*8,656,127*	*577,075*	*66,015*	*643,090*	
Non-Effective	*882,459*	*58,831*	*17,562*	*76,393*	
Total	*9,538,586*	*635,906*	*83,577*	*719,483*	
TOTAL NET ARMY CHARGES	152,825,656	10,188,377	3,977,366	14,165,743	14,165,743
2. MILITARY WORKS	12,071,699	804,780	31,782	836,562	
Deduct,—Receipts	*521,705*	*34,780*	—	*34,780*	
TOTAL NET CHARGES for MILITARY WORKS	11,549,994	770,000	31,782	801,782	801,782
3. SPECIAL DEFENCE WORKS	—	—	874	874	874
TOTAL NET CHARGES for MILITARY SERVICES (shown on page 15)	164,375,650	10,958,377	4,010,022	14,968,399	**14,968,399**

APPENDIX V.—*continued.*

1897–98.					1898–99.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15=1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
155,921,620	10,394,775	1,804,263	12,199,038		154,983,237	10,332,216	1,902,482	12,234,698	
9,223,850	614,923	2,414,845	3,029,768		9,332,845	622,190	2,421,679	3,043,869	
38,479,920	2,565,328	25,119	2,590,447		10,575,245	705,016	17,743	722,759	
203,625,390	13,575,026	4,244,227	17,819,253		174,891,327	11,659,422	4,341,904	16,001,326	
6,472,070	*431,471*	*31,959*	*463,430*		*7,084,884*	*472,326*	*41,919*	*514,245*	
885,020	*59,001*	*14,443*	*73,444*		*887,903*	*59,193*	*15,214*	*74,407*	
736,230	*49,082*	—	*49,082*		*414,484*	*27,632*	—	*27,632*	
8,093,320	*539,554*	*46,402*	*585,956*		*8,387,271*	*559,151*	*57,133*	*616,284*	
195,532,070	13,035,472	4,197,825	17,233,297	17,233,297	166,504,056	11,100,271	4,284,771	15,385,042	15,385,042
10,595,400	706,360	69,633	775,993		11,326,765	755,118	52,531	807,649	
525,610	*35,041*	—	*35,041*		*542,345*	*36,156*	—	*36,156*	
10,069,790	671,319	69,633	740,952	740,952	10,784,420	718,962	52,531	771,493	771,493
40,200	*2,680*	17,739	15,059	15,059	453	30	944	974	974
205,561,660	13,704,111	4,285,197	17,989,308	**17,989,308**	177,288,929	11,819,263	4,338,246	16,157,509	**16,157,509**

1900–01.				
150,548,739	10,036,583	2,054,376	12,090,959	
9,103,829	606,922	2,384,918	2,991,840	
—	—	—	—	
159,652,568	10,643,505	4,439,294	15,082,799	
10,903,499	*726,900*	*16,152*	*743,052*	
861,430	*57,429*	*16,793*	*74,222*	
11,764,929	*784,329*	*32,945*	*817,274*	
147,887,639	9,859,176	4,406,349	14,265,525	14,265,525
11,128,272	741,885	41,057	782,942	
536,320	*35,755*	—	*35,755*	
10,591,952	706,130	41,057	747,187	747,187
—	—	6,864	6,864	6,864
158,479,591	10,565,306	4,454,270	15,019,576	**15,019,576**

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX VI.

COLLECTION OF REVENUE.	1890–91.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	36,761,360	2,450,758	347	2,451,105	
Forest	7,814,490	520,966	2,008	522,974	
Salt	4,285,250	285,683	368	286,051	
Stamps	846,200	56,413	34,218	90,631	
Excise	1,749,810	116,654	54	116,708	
Provincial Rates	540,400	36,027	—	36,027	
Customs	1,346,520	89,768	—	89,768	
Assessed Taxes	292,460	19,497	—	19,497	
Registration	1,967,310	131,154	—	131,154	
TOTAL (shown on pages 10 and 11)	55,603,800	3,706,920	36,995	3,743,915	3,743,915

APPENDIX VI.—*continued.*

COLLECTION OF REVENUE.	1893–94.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	40,214,730	2,680,982	85	2,681,067	
Forest	9,043,070	602,871	1,273	604,144	
Salt	4,724,630	314,975	1,177	316,152	
Stamps	924,240	61,616	38,875	100,491	
Excise	1,932,930	128,862	50	128,912	
Provincial Rates	538,090	35,873	—	35,873	
Customs	1,435,130	95,675	135	95,810	
Assessed Taxes	310,600	20,707	—	20,707	
Registration	2,237,230	149,149	—	149,149	
TOTAL (shown on pages 11 and 14)	61,360,650	4,090,710	41,595	4,132,305	4,132,305

APPENDIX VI.

1891-92.					1892-93.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
38,340,930	2,556,062	720	2,556,782		39,353,940	2,623,596	594	2,624,190	
8,428,620	561,908	742	562,650		8,623,790	574,920	1,777	576,697	
4,579,580	305,306	750	306,056		4,575,730	305,049	708	305,757	
895,310	59,687	34,105	93,792		911,700	60,780	31,277	92,057	
1,900,210	126,681	53	126,734		1,930,130	128,675	—	128,675	
587,030	39,135	—	39,135		556,590	37,106	—	37,106	
1,363,140	90,876	34	90,910		1,406,100	93,740	15	93,755	
295,770	19,718	—	19,718		301,710	20,114	—	20,114	
2,078,630	138,575	—	138,575		2,131,160	142,077	—	142,077	
58,469,220	3,897,948	36,404	3,934,352	**3,934,352**	59,790,850	3,986,057	34,371	4,020,428	**4,020,428**

APPENDIX VI.—*continued.*

1894-95.					1895-96.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
40,474,980	2,698,332	346	2,698,678		40,970,540	2,731,369	36	2,731,405	
9,121,650	608,110	701	608,811		9,087,100	605,807	1,393	607,200	
4,978,160	331,878	327	332,205		5,210,070	347,338	21	347,359	
932,110	62,141	45,103	107,244		951,580	63,439	43,492	106,931	
1,928,090	128,540	—	128,540		2,078,440	138,563	64	138,627	
564,380	37,625	—	37,625		526,750	35,117	—	35,117	
1,744,850	116,323	34	116,357		2,027,930	135,195	88	135,283	
297,710	19,847	—	19,847		298,680	19,912	—	19,912	
2,296,310	153,087	—	153,087		2,330,840	155,389	—	155,389	
62,338,240	4,155,883	46,511	4,202,394	**4,202,394**	63,481,930	4,232,129	45,094	4,277,223	**4,277,223**

APPENDIX VI.—*continued.*

COLLECTION OF REVENUE.	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	41,092,470	2,739,498	214	2,739,712	
Forest	9,803,280	653,552	8,205	661,757	
Salt	5,230,350	348,690	191	348,881	
Stamps	970,060	64,671	40,808	105,479	
Excise	2,124,800	141,653	226	141,879	
Provincial Rates	543,010	36,201	—	36,201	
Customs	2,033,860	135,591	—	135,591	
Assessed Taxes	303,230	20,215	—	20,215	
Registration	2,408,240	160,549	—	160,549	
TOTAL (shown on pages 14 and 15)	64,509,300	4,300,620	49,644	4,350,264	**4,350,264**

APPENDIX VI.—*continued.*

COLLECTION OF REVENUE.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
Land Revenue	41,221,405	2,748,094	645	2,748,739	
Forest	10,790,296	719,353	10,822	730,175	
Salt	4,966,747	331,116	640	331,756	
Stamps	950,619	63,375	37,914	101,289	
Excise	2,422,627	161,509	—	161,509	
Provincial Rates	531,917	35,461	—	35,461	
Customs	2,306,176	153,745	208	153,953	
Assessed Taxes	332,364	22,158	—	22,158	
Registration	2,456,979	163,799	—	163,799	
TOTAL (shown on page 15)	65,979,130	4,398,610	50,229	4,448,839	**4,448,839**

APPENDIX VI.—*continued.*

1897–98.					1898–99.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
41,861,930	2,790,795	901	2,791,696		40,526,738	2,701,783	1,255	2,703,038	
9,951,680	663,445	4,172	667,617		9,795,849	653,057	7,421	660,478	
4,730,150	315,343	468	315,811		4,653,139	310,209	258	310,467	
979,980	65,332	35,844	101,176		947,389	63,159	35,296	98,455	
2,402,710	160,181	123	160,304		2,430,140	162,009	—	162,009	
525,300	35,020	—	35,020		557,372	37,158	—	37,158	
2,113,790	140,919	—	140,919		2,148,445	143,230	65	143,295	
322,780	21,519	—	21,519		328,121	21,875	—	21,875	
2,478,900	165,260	—	165,260		2,485,107	165,674	—	165,674	
65,367,220	4,357,814	41,508	4,399,322	4,399,322	63,872,300	4,258,154	44,295	4,302,449	4,302,449

APPENDIX VI.—*continued.*

1900–0.1.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
42,231,350	2,815,423	176	2,815,599	
10,924,937	728,329	1,835	730,164	
5,047,501	336,500	433	336,933	
1,112,809	74,187	28,752	102,939	
2,416,769	161,118	58	161,176	
509,616	33,975	—	33,975	
2,427,076	161,805	125	161,930	
335,967	22,398	—	22,398	
2,543,952	169,597	—	169,597	
67,549,977	4,503,332	31,379	4,534,711	4,534,711

APPENDIX VII.

COMMERCIAL SERVICES.	1890-91.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Charges	12,922,310	861,487	78,774	940,261	
Deduct,—Receipts	*14,025,030*	*935,002*	—	*935,002*	
NET CHARGES	*1,102,720*	*73,515*	78,774	5,259	5,259
2. TELEGRAPH:					
Charges	6,023,180	401,545	121,848	523,393	
Deduct,—Receipts	*7,614,590*	*507,639*	*14,754*	*522,393*	
NET CHARGES (*or Receipts*)	*1,591,410*	*106,094*	107,094	1,000	1,000
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	*137,029,190*	*9,135,279*	*230*	*9,135,509*	
Working Expenses	67,719,400	4,514,626	—	4,514,626	
Net Receipts	*69,309,790*	*4,620,653*	*230*	*4,620,883*	
Guaranteed Railways: *Net Traffic Receipts*	*35,012,740*	*2,334,183*	—	*2,334,183*	
Subsidised Companies: *Repayment of Advances of Interest*	*305,050*	*20,336*	*735*	*21,071*	
TOTAL	*104,627,580*	*6,975,172*	*965*	*6,976,137*	
Charges:					
State Railways:					
Interest and Annuities*	28,765,170	1,917,678	3,348,077	5,265,755	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	5,239,190	349,279	2,354,130	2,703,409	
Subsidised Companies: Land, &c.	362,880	24,192		24,192	
Miscellaneous: Surveys and Central Establishments	1,491,970	99,465	—	99,465	
TOTAL	35,859,210	2,390,614	5,702,207	8,092,821	
TOTAL NET CHARGES	*68,768,370*	*4,584,558*	5,701,242	1,116,684	1,116,684
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	*12,846,830*	*856,455*	-	*856,455*	
Working Expenses	7,584,130	505,608	—	505,608	
	5,262,700	*350,847*	—	*350,847*	
Portion of Land Revenue due to Irrigation	*7,089,960*	*472,664*	—	*472,664*	
	12,352,660	*823,511*	—	*823,511*	
Interest on Debt in India	10,814,390	720,960	—	720,960	
Net Receipts FROM MAJOR WORKS	*1,538,270*	*102,551*	—	*102,551*	
Minor Works and Navigation:					
Charges	8,993,780	599,585	2,184	601,769	
Receipts	*1,788,990*	*119,266*	—	*119,266*	
NET CHARGES FOR MINOR WORKS	7,204,790	480,319	2,184	482,503	
TOTAL NET CHARGES	5,666,520	377,768	2,184	379,952	379,952
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on pages 10 and 11)	*65,795,980*	*4,386,399*	5,889,294	1,502,895	**1,502,895**

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1890-91.	1891-92.	1892-3.
	£.	£.	£.
East Indian Railway	100,483	104,847	109,406
Eastern Bengal Railway	10,574	10,985	11,412
Scinde, Punjab, and Delhi Railway	42,268	43,900	45,596
TOTAL £.	153,325	159,732	166,414

APPENDIX VII.

1891–92.					1892-93.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
13,552,090	903,473	96,321	999,794		13,653,370	910,224	95,658	1,005,882	
14,463,550	*964,236*	—	*964,236*		*14,888,750*	*992,583*	—	*992,583*	
911,460	*60,763*	96,321	35,558	35,558	*1,235,380*	*82,359*	95,658	13,299	13,299
6,119,370	407,958	158,118	566,076		6,472,080	431,472	142,271	573,743	
9,013,420	*600,895*	*12,545*	*613,440*		*9,224,870*	*614,991*	*9,525*	*624,516*	
2,894,050	*192,937*	145,573	*47,364*	*47,364*	*2,752,790*	*183,519*	132,746	*50,773*	*50,773*
164,116,040	*10,941,069*	*230*	*10,941,299*		*158,144,390*	*10,542,959*	*230*	*10,543,189*	
82,144,800	5,476,320	—	5,476,320		79,448,680	5,296,578	—	5,296,578	
81,971,240	*5,464,749*	*230*	*5,464,979*		*78,695,710*	*5,246,381*	*230*	*5,246,611*	
34,931,180	*2,328,745*	—	*2,328,745*		*32,444,130*	*2,162,942*	—	*2,162,942*	
315,670	*21,045*	*995*	*22,040*		*178,830*	*11,922*	—	*11,922*	
117,218,090	*7,814,539*	*1,225*	*7,815,764*		*111,318,670*	*7,421,245*	*230*	*7,421,475*	
30,120,150	2,008,010	3,539,017	5,547,027		31,802,150	2,120,143	3,578,193	5,698,336	
7,940,870	529,391	2,114,159	2,643,550		6,140,200	409,347	2,145,297	2,554,644	
331,300	22,087	—	22,087		290,260	19,351	—	19,351	
920,600	61,373	—	61,373		*108,600*†	*7,240*	—	*7,240*	
39,312,920	2,620,861	5,653,176	8,274,037		38,124,010	2,541,601	5,723,490	8,265,091	
77,905,170	*5,193,678*	5,651,951	458,273	458,273	*73,194,660*	*4,879,644*	5,723,260	843,616	843,616
14,047,370	*936,491*	—	*936,491*		*15,107,300*	*1,007,153*	—	*1,007,153*	
7,614,450	507,630	—	507,630		7,939,510	529,300	—	529,300	
6,432,920	*428,861*	—	*428,861*		*7,167,790*	*477,853*	—	*477,853*	
6,731,890	*448,793*	—	*448,793*		*7,223,060*	*481,537*	—	*481,537*	
13,164,810	*877,654*	—	*877,654*		*14,390,850*	*959,390*	—	*959,390*	
11,096,780	739,785	—	739,785		11,383,860	758,924	—	758,924	
2,068,030	*137,869*	—	*137,869*		*3,006,990*	*200,466*	—	*200,466*	
10,737,710	715,847	87	715,934		10,072,150	671,477	579	672,056	
1,941,140	*129,409*	—	*129,409*		*1,858,660*	*123,911*	—	*123,911*	
8,796,570	586,438	87	586,525		8,213,490	547,566	579	548,145	
6,728,540	448,569	87	448,656	448,656	5,206,500	347,100	579	347,679	347,679
74,982,140	*4,998,809*	5,893,932	895,123	**895,123**	*71,976,330*	*4,798,422*	5,952,243	1,153 821	**1,153,821**

† Refund of past expenditure.

APPENDIX VII.—*continued.*

COMMERCIAL SERVICES.	1893-94. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
1. POST OFFICE:		£.	£.	£.	£.
Charges	13,858,830	923,922	103,993	1,027,915	
Deduct,—Receipts	*15,612,630*	*1,040,842*	—	*1,040,842*	
NET CHARGES (*or Receipts*)	*1,753,800*	*116,920*	103,993	*12,927*	
					12,927
2. TELEGRAPH:					
Charges	6,721,780	448,119	139,378	587,497	
Deduct,—Receipts	*9,556,960*	*637,131*	*2,061*	*639,192*	
Net Receipts	*2,835,180*	*189,012*	137,317	*51,695*	
					51,695
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	*168,787,270*	*11,252,485*	*230*	*11,252,715*	
Working Expenses	82,639,750	5,509,317	—	5,509,317	
Net Receipts	*86,147,520*	*5,743,168*	*230*	*5,743,398*	
Guaranteed Railways: *Net Traffic Receipts*	*33,838,120*	*2,255,875*	—	*2,255,875*	
Subsidised Companies: *Repayment of Advances of Interest*	*340,540*	*22,702*	—	*22,702*	
TOTAL	*120,326,180*	*8,021,745*	*230*	*8,021,975*	
Charges:					
State Railways:					
Interest and Annuities*	33,589,680	2,239,312	3,589,593	5,828,905	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	6,077,530	405,169	2,154,720	2,559,889	
Subsidised Companies: Land, &c.	210,000	14,000	—	14,000	
Miscellaneous: Surveys and Central Establishments	1,034,390	68,959	—	68,959	
TOTAL	40,911,600	2,727,440	5,744,313	8,471,753	
TOTAL NET CHARGES	*79,414,580*	*5,294,305*	5,744,083	449,778	
					449,778
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	*13,496,850*	*899,790*	—	*899,790*	
Working Expenses	7,889,570	525,971	—	525,971	
	5,607,280	*373,819*	—	*373,819*	
Portion of Land Revenue due to Irrigation	*7,469,260*	*497,951*	—	*497,951*	
	13,076,540	*871,770*	—	*871,770*	
Interest on Debt in India	11,655,580	777,039	—	777,039	
Net Receipts FROM MAJOR WORKS	*1,420,960*	*94,731*	—	*94,731*	
Minor Works and Navigation:					
Charges	9,064,650	604,310	962	605,272	
Receipts	*1,997,980*	*133,199*	—	*133,199*	
NET CHARGES FOR MINOR WORKS	7,066,670	471,111	962	472,073	
TOTAL NET CHARGES	5,645,710	376,380	962	377,342	
					377,342
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on pages 11 and 14)	*78,357,850*	*5,223,857*	5,986,355	762,498	**762,498**

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1893-4.	1894-5.	1895-6.
	£.	£.	£.
East Indian Railway	114,160	119,123	124,299
Eastern Bengal Railway	11,855	12,317	12,796
Scinde, Punjab, and Delhi Railway	47,356	49,184	51,084
TOTAL £.	173,371	180,624	188,179

APPENDIX VII. —*continued.*

1894–95.					1895–96.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
14,161,430	944,095	103,788	1,047,883		14,560,900	970,727	106,666	1,077,393	
16,318,150	*1,087,877*	—	*1,087,877*		*17,134,950*	*1,142,330*	—	*1,142,330*	
2,156,720	*143,782*	103,788	*39,994*		*2,574,050*	*171,603*	106,666	*64,937*	
				39,994					*64,937*
6,444,140	429,609	89,266	518,875		7,199,910	479,994	101,071	581,065	
9,706,110	*647,074*	*4,414*	*651,488*		*10,758,510*	*717,234*	*5,733*	*722,967*	
3,261,970	*217,465*	84,852	*132,613*		*3,558,600*	*237,240*	95,338	*141,902*	
				132,613					*141,902*
181,517,340	*12,101,156*	*230*	*12,101,386*		*185,582,940*	*12,372,196*	*230*	*12,372,426*	
87,910,310	5,860,687	—	5,860,687		90,408,360	6,027,224	—	6,027,224	
93,607,030	*6,240,469*	*230*	*6,240,699*		*95,174,580*	*6,344,972*	*230*	*6,345,202*	
30,503,110	*2,033,540*	—	*2,033,540*		*32,752,380*	*2,183,492*	—	*2,183,492*	
416,940	*27,796*	—	*27,796*		*252,520*	*16,835*	—	*16,835*	
124,527,080	*8,301,805*	*230*	*8,302,035*		*128,179,480*	*8,545,299*	*230*	*8,545,529*	
35,322,220	2,354,815	3,584,284	5,939,099		37,008,130	2,467,209	3,586,219	6,053,428	
6,385,880	425,725	2,154,714	2,580,439		5,331,370	355,425	2,161,563	2,516,988	
166,940	11,129	—	11,129		182,510	12,167	—	12,167	
1,003,600	66,907	—	66,907		716,490	47,766	—	47,766	
42,878,640	2,858,576	5,738,998	8,597,574		43,238,500	2,882,567	5,747,782	8,630,349	
81,648,440	*5,443,229*	5,738,768	295,539		*84,940,980*	*5,662,732*	5,747,552	84,820	
				295,539					84,820
13,705,870	*913,725*	—	*913,725*		*12,794,080*	*852,938*	—	*852,938*	
7,997,590	533,173	—	533,173		7,873,010	524,867	—	524,867	
5,708,280	*380,552*	—	*380,552*		*4,921,070*	*328,071*	—	*328,071*	
7,761,390	*517,426*	—	*517,426*		*8,216,640*	*547,776*	—	*547,776*	
13,469,670	*897,978*	—	*897,978*		*13,137,710*	*875,847*	—	*875,847*	
11,941,150	796,077	—	796,077		12,224,090	814,939	—	814,939	
1,528,520	*101,901*	—	*101,901*		*913,620*	*60,908*	—	*60,908*	
9,562,610	637,507	1,444	638,951		9,651,260	643,417	838	644,255	
1,920,890	*128,059*	—	*128,059*		*1,988,810*	*132,587*	—	*132,587*	
7,641,720	509,448	1,444	510,892		7,662,450	510,830	838	511,668	
6,113,200	407,547	1,444	408,991		6,748,830	449,922	838	450,760	
				408,991					450,760
80,953,930	*5,396,929*	5,928,852	531,923	**531,923**	*84,324,800*	*5,621,653*	5,950,394	328,741	**328,741**

APPENDIX VII.—*continued.*

COMMERCIAL SERVICES.	1896-97. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
1. POST OFFICE:		£.	£.	£.	£.
Charges	15,180,080	1,012,005	111,452	1,123,457	
Deduct,—Receipts	*17,834,740*	*1,188,982*	—	*1,188,982*	
Net Receipts	*2,654,660*	*176,977*	111,452	*65,525*	*65,525*
2. TELEGRAPH:					
Charges	7,494,040	499,603	118,829	618,432	
Deduct,—Receipts	*10,651,810*	*710,121*	*3,819*	*713,940*	
Net Receipts	*3,157,770*	*210,518*	115,010	*95,508*	*95,508*
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	*176,392,220*	*11,759,481*	*230*	*11,759,711*	
Working Expenses	88,195,530	5,879,702	—	5,879,702	
Net Receipts	*88,196,690*	*5,879,779*	*230*	*5,880,009*	
Guaranteed Railways: *Net Traffic Receipts*	*26,341,640*	*1,756,109*	—	*1,756,109*	
Subsidised Companies: *Repayment of Advances of Interest*	*240,520*	*16,035*	—	*16,035*	
TOTAL	*114,778,850*	*7,651,923*	*230*	*7,652,153*	
Charges:					
State Railways:					
Interest and Annuities*	38,885,490	2,592,366	3,629,600	6,221,966	
Guaranteed Railways:					
Interest Surplus Profits, Land, &c.	4,836,100	322,407	2,160,967	2,483,374	
Subsidised Companies: Land, &c.	850,200	56,680	—	56,680	
Miscellaneous: Surveys and Central Establishments	639,010	42,600	—	42,600	
TOTAL	45,210,800	3,014,053	5,790,567	8,804,620	
TOTAL NET CHARGES	*69,568,050*	*4,637,870*	5,790,337	1,152,467	1,152,467
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	*20,679,610*	*1,378,641*	—	*1,378,641*	
Working Expenses	8,711,800	580,787	—	580,787	
	11,967,810	*797,854*	—	*797,854*	
Portion of Land Revenue due to Irrigation	*8,718,080*	*581,205*	—	*581,205*	
	20,685,890	*1,379,059*	—	*1,379,059*	
Interest on Debt in India	12,534,790	835,652	—	835,652	
Net Receipts FROM MAJOR WORKS	*8,151,100*	*543,407*	—	*543,407*	
Minor Works and Navigation:					
Charges	11,237,020	749,135	1,594	750,729	
Receipts	*2,108,700*	*140,580*	—	*140,580*	
NET CHARGES FOR MINOR WORKS	9,128,320	608,555	1,594	610,149	
TOTAL NET CHARGES (*or Receipts*)	977,220	65,148	1,594	66,742	66,742
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on pages 14 and 15)	*74,403,260*	*4,960,217*	6,018,393	1,058,176	**1,058,176**

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1896-7.	1897-8.	1898-9.
	£.	£.	£.
East Indian Railway	129,702	135,339	141,221
Eastern Bengal Railway	13,293	13,810	14,347
Scinde, Punjab, and Delhi Railway	53,057	55,105	57,233
TOTAL £.	196,052	204,254	212,801

APPENDIX VII.—*continued.*

1897–98.					1898–99.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,619,620	1,041,308	107,165	1,148,473		15,586,694	1,039,113	111,013	1,150,126	
18,791,630	*1,252,775*	—	*1,252,775*		*19,140,671*	*1,276,045*	—	*1,276,945*	
3,172,010	*211,467*	107,165	*104,302*		*3,553,977*	*236,932*	111,013	*125,919*	
				104,302					*125,919*
7,679,710	511,981	181,383	693,364		7,831,225	522,082	162,339	684,421	
13,028,230	*868,549*	*4,163*	*872,712*		*10,696,792*	*713,119*	*7,417*	*720,536*	
5,348,520	*356,568*	177,220	*179,348*		*2,865,567*	*191,037*	154,922	*36,115*	
				179,348					*36,115*
190,441,650	*12,696,110*	*230*	*12,696,340*		*196,136 243*	*13,075,750*	*230*	*13,075,980*	
92,012,020	6,134,135	—	6,134,135		99,852,913	6,656,861	—	6,656,861	
98,429,630	*6,561,975*	*230*	*6,562,205*		*96,283,330*	*6,418,889*	*230*	*6,419,119*	
22,013,920	*1,467,595*	—	*1,467,595*		*30,826,730*	*2,055,115*	—	*2,055,115*	
129,900	*8,660*	*1,266*	*9,926*		*437,146*	*29,143*	*296*	*29,439*	
120,573,450	*8,038,230*	*1,496*	*8,039,726*		*127,547,206*	*8,503,147*	*526*	*8,503,673*	
40,955,930	2,730,395	3,687,127	6,417,522		43,092,506	2,872,834	3,711,690	6,584,524	
1,351,120	90,074	2,154,784	2,244,858		4,064,429	270,962	2,162,525	2,433,487	
1,137,600	75,840	—	75,840		1,044,051	69,603	—	69,603	
162,290	10,819	—	10,819		543,366	36,224	—	36,224	
43,606,940	2,907,128	5,841,911	8,749,039		48,744,352	3,249,623	5,874,215	9,123,838	
76,966,510	*5,131,102*	5,840,415	709,313		*78,803,854*	*5,253,524*	5,873,689	620,165	
				709,313					620,165
23,777,440	*1,585,163*	—	*1,585,163*		*22,129,300*	*1,475,287*	—	*1,475,287*	
8,921,190	594,746	—	594,746		9,403,929	626,929	—	626,929	
14,856,250	*990,417*	—	*990,417*		*12,725,371*	*848,358*	—	*848,358*	
9,647,380	*643,158*	—	*643,158*		*10,087,584*	*672,505*	—	*672,505*	
24,503,630	*1,633,575*	—	*1,633,575*		*22,812,955*	*1,520,863*	—	*1,520,863*	
12,842,490	856,166	—	856,166		13,126,938	875,129	—	875,129	
11,661,140	*777,409*	—	*777,409*		*9,686,017*	*645,734*	—	*645,734*	
9,659,710	643,981	1,117	645,098		9,376,241	625,083	1,815	626,898	
2,273,820	*151,588*	—	*151,588*		*2,413,856*	*160,924*	—	*160,924*	
7,385,890	492,393	1,117	493,510		6,962,385	464,159	1,815	465,974	
4,275,250	*285,016*	1,117	*283,899*		*2,723,632*	*181,575*	1,815	*179,760*	
				283,899					*179,760*
89,762,290	*5,984,153*	6,125,917	141,764	**141,764**	*87,946,030*	*5,863,068*	6,141,439	278,371	**278,371**

APPENDIX VII.—*continued.*

COMMERCIAL SERVICES.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. POST OFFICE:		£.	£.	£.	£.
Charges	16,303,233	1,086,882	95,365	1,182,247	
Deduct,—Receipts	*19,624,722*	*1,308,315*	—	*1,308,315*	
Net Receipts	*3,321,489*	*221,433*	95,365	*126,068*	*126,068*
2. TELEGRAPH:					
Charges	8,311,045	554,070	172,712	726,782	
Deduct,—Receipts	*12,393,431*	*826,229*	*6,444*	*832,673*	
Net Receipts	*4,082,386*	*272,159*	166,268	*105,891*	*105,891*
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	*219,794,896*	*14,652,993*	*230*	*14,653,223*	
Working Expenses	107,217,062	7,147,804	—	7,147,804	
Net Receipts	*112,577,834*	*7,505,189*	*230*	*7,505,419*	
Guaranteed Railways: *Net Traffic Receipts*	*28,608,228*	*1,907,215*	—	*1,907,215*	
Subsidised Companies: *Repayment of Advances of Interest*	*395,755*	*26,384*	*1,023*	*27,407*	
TOTAL	*141,581,817*	*9,438,788*	*1,253*	*9,440,041*	
Charges:					
State Railways:					
Interest and Annuities*	45,252,508	3,016,834	3,741,444	6,758,278	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.	5,279,387	351,959	2,172,336	2,524,295	
Subsidised Companies: Land, &c.	571,433	38,096	—	38,096	
Miscellaneous: Surveys and Central Establishments	639,242	42,616	—	42,616	
TOTAL	51,742,570	3,449,505	5,913,780	9,363,285	
TOTAL NET CHARGES (*or Receipts*)	*89,839,247*	*5,989,283*	5,912,527	*76,756*	*76,756*
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	*23,677,938*	*1,578,529*	—	*1,578,529*	
Working Expenses	9,971,283	664,753	—	664,753	
	13,706,655	*913,776*	—	*913,776*	
Portion of Land Revenue due to Irrigation	*10,052,606*	*670,174*	—	*670,174*	
	23,759,261	*1,583,950*	—	*1,583,950*	
Interest on Debt	13,451,236	896,749	—	896,749	
Net Receipts FROM MAJOR WORKS	*10,308,025*	*687,201*	—	*687,201*	
Minor Works and Navigation:					
Charges	10,599,570	700,638	1,335	701,973	
Receipts	*2,267,383*	*151,159*	—	*151,159*	
NET CHARGES FOR MINOR WORKS	8,242,187	549,479	1,335	550,814	
TOTAL *Net Receipts*	*2,065,838*	*137,722*	1,335	*136,387*	*136,387*
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on page 15)	*99,308,960*	*6,620,597*	6,175,495	*445,102*	*445,102*

* In the Annuities are comprised the following payments in redemption of capital, according to an actuarial calculation:—

	1899–1900.	1900–01.
	£.	£.
East Indian Railway	147,359	153,764
Eastern Bengal Railway	14,904	15,483
Scinde, Punjab, and Delhi Railway	59,443	61,739
Great Indian Peninsula Railway	—	171,038
TOTAL £.	221,706	402,024

APPENDIX VII.—*continued.*

1900-01.

INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
16,873,414	1,124,894	97,320	1,222,214	
20,357,340	*1,357,156*	—	*1,357,156*	
3,483,926	*232,262*	97,320	*134,942*	*134,942*
8,340,867	556,058	226,629	782,687	
13,278,032	*885,202*	*10,614*	*895,816*	
4,937,165	*329,144*	216,015	*113,129*	*113,129*
254,303,499	*16,953,567*	*230*	*16,953,797*	
126,985,686	8,465,712	—	8,465,712	
127,317,813	*8,487,855*	*230*	*8,488,085*	
19,753,492	*1,316,899*	—	*1,316,899*	
320,134	*21,342*	*1,591*	*22,933*	
147,391,439	*9,826,096*	*1,821*	*9,827,917*	
46,682,461	3,112,165	4,556,471	7,668,636	
2,688,133	179,209	1,589,417	1,768,626	
261,213	17,414	—	17,414	
721,761	48,117	—	48,117	
50,353,568	3,356,905	6,145,888	9,502,793	
97,037,871	*6,469,191*	6,144,067	*325,124*	*325,124*
24,771,151	*1,651,410*	—	*1,651,410*	
10,336,344	689,090	—	689,090	
14,434,807	*962,320*	—	*962,320*	
11,236,246	*749,083*	—	*749,083*	
25,671,053	*1,711,403*	—	*1,711,403*	
13,819,929	921,328	—	921,328	
11,851,124	*790,075*	—	*790,075*	
10,639,011	709,267	642	709,909	
2,331,393	*155,426*	—	*155,426*	
8,307,618	553,841	642	554,483	
3,543,506	*236,234*	642	*235,592*	*235,592*
109,002,468	*7,266,831*	6,458,044	*808,787*	*808,787*

APPENDIX VIII.

FAMINE RELIEF AND INSURANCE.	1890-91.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	55,790	3,719	—	3,719	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	743,920	49,595	—	49,595	
4. REDUCTION OR AVOIDANCE OF DEBT	5,200,290	346,686	—	346,686	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 12 and 13)	6,000,000	400,000	—	400,000	**400,000**
5. NET CHARGES ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*1,198,005*	*79,867*	242,661	162,794	
BENGAL-NAGPUR RAILWAY	*1,046,955*	*69,797*	228,570	158,773	
TOTAL IN RAILWAY REVENUE ACCOUNT	*2,244,960*	*149,664*	471,231	321,567	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	3,755,040	250,336	471,231	721,567	

APPENDIX VIII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1893-94.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	4,960	330	—	330	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	10,609,540	707,303	—	707,303	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	560,440	37,363	186	37,549	
4. REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 13 and 16)	11,174,940	744,996	186	745,182	**745,182**
5. NET CHARGES ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*1,083,885*	*72,259*	255,721	183,462	
BENGAL-NAGPUR RAILWAY	*2,928,615*	*195,241*	259,624	64,383	
TOTAL IN RAILWAY REVENUE ACCOUNT	*4,012,500*	*267,500*	515,345	247,845	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	7,162,440	477,496	515,531	993,027	

APPENDIX VIII.

1891–92.					1892–93.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
234,230	15,615	—	15,615		708,410	47,227	—	47,227	
4,847,950	323,197	—	323,197		9,844,690	656,313	—	656,313	
754,530	50,302	1,728	52,030		550,540	36,703	3,583	40,286	
6,821,700	454,780	—	454,780		—	—	—	—	
12,658,410	843,894	1,728	845,622	**845,622**	11,103,640	740,243	3,583	743,826	**743,826**
1,848,435	*123,229*	249,267	126,038		*1,265,115*	*84,341*	253,441	169,100	
3,312,510	*220,834*	249,250	28,416		*2,485,035*	*165,669*	252,500	86,831	
5,160,945	*344,063*	498,517	154,454		*3,750,150*	*250,010*	505,941	255,931	
7,497,465	499,831	500,245	1,000,076		7,353,490	490,233	509,524	999,757	

APPENDIX VIII.—*continued.*

1894–95.					1895–96.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
102,580	6,839	—	6,839		183,010	12,200	—	12,200	
5,568,670	371,245	—	371,245		5,298,670	353,245	—	353,245	
427,930	28,528	173	28,701		383,170	25,545	—	25,545	
—	—	—	—		—	—	—	—	
6,099,180	406,612	173	406,785	**406,785**	5,864,850	390,990	—	390,990	**390,990**
1,431,780	*95,452*	253,221	157,769		*1,039,890*	*69,326*	251,970	182,644	
2,383,140	*158,876*	260,950	102,074		*2,425,005*	*161,667*	254,700	93,033	
3,814,920	*254,328*	514,171	259,843		*3,464,895*	*230,993*	506,670	275,677	
2,284,260	152,284	514,344	666,628		2,399,955	159,997	506,670	666,667	

APPENDIX VIII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1896–97.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	20,656,410	1,377,094	8,360	1,385,454	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	468,300	31,220	—	31,220	
4. REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 16 and 17)	21,124,710	1,408,314	8,360	1,416,674	**1,416,674**
5. NET CHARGE ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*1,501,560*	*100,104*	252,751	152,647	
BENGAL-NAGPUR RAILWAY	*1,815,390*	*121,026*	260,950	139,924	
TOTAL IN RAILWAY REVENUE ACCOUNT	*3,316,950*	*221,130*	513,701	292,571	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	17,807,760	1,187,184	522,061	1,709,245	

APPENDIX VIII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1899–1900.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. FAMINE RELIEF	31,068,021	2,071,201	3,717	2,074,918	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—	—	—	—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	358,946	23,930	—	23,930	
4 REDUCTION OR AVOIDANCE OF DEBT	—	—	—	—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on page 17)	31,426,967	2,095,131	3,717	2,098,848	**2,098,848**
5. NET CHARGE ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	*3,287,143*	*219,143*	248,742	29,599	
BENGAL-NAGPUR RAILWAY	—	—	—	—	
TOTAL IN RAILWAY REVENUE ACCOUNT	*3,287,143*	*219,143*	248,742	29,599	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	28,139,824	1,875,988	252,459	2,128,447	

APPENDIX VIII.—*continued.*

1897–98.					1898–99.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
53,228,880	3,548,592	1,740	3,550,332		400,531	26,702	1	26,703	
—	—	—			6,903,526	460,235	—	460,235	
375,170	25,011	—	25,011		116,695	7,780	—	7,780	
—	—	—	—		4,452,378	296,825	—	296,825	
53,604,050	3,573,603	1,740	3,575,343	**3,575,343**	11,873,130	791,542	1	791,543	**791,543**
2,252,325	*150,155*	251,743	101,588		*2,246,625*	*149,775*	246,080	96,305	
2,073,945	*138,263*	271,974	133,711		*2,640,720*	*176,048*	288,200	112,152	
4,326,270	*288,418*	523,717	235,299		*4,887,345*	*325,823*	534,280	208,457	
49,277,780	3,285,185	525,457	3,810,642		6,985,785	465,719	534,281	1,000,000	

APPENDIX VIII.—*continued.*

1900–01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
61,761,419	4,117,428	7,802	4,125,230	
—	—	—	—	
466,710	31,114	—	31,114	
—	—	—	—	
62,228,129	4,148,542	7,802	4,156,344	**4,156,344**
4,635,322	*309,021*	318,544	9,523	
4,635,322	*309,021*	318,544	9,523	
57,592,807	3,839,521	326,346	4,165,867	

APPENDIX IX.

CIVIL DEPARTMENTS.	1890–91.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION:					
Charges	14,122,990	941,532	247,346	1,188,878	
					1,188,878
2. LAW COURTS:					
Charges	27,585,910	1,839,061	150	1,839,211	
Receipts	*3,555,220*	*237,015*	—	*237,015*	
	24,030,690	1,602,046	150	1,602,196	
					1,602,196
3. JAILS:					
Charges	8,664,600	577,640	483	578,123	
Receipts	*2,783,930*	*185,595*	—	*185,595*	
	5,880,670	392,045	483	392,528	
					392,528
4. POLICE:					
Charges	38,596,830	2,573,122	—	2,573,122	
Receipts	*3,693,830*	*246,256*	—	*246,256*	
	34,903,000	2,326,866	—	2,326,866	
					2,326,866
5. MARINE (including River Navigation):					
Charges	4,056,960	270,464	115,742	386,206	
Receipts	*2,256,060*	*150,404*	—	*150,404*	
	1,800,900	120,060	115,742	235,802	
					235,802
6. EDUCATION:					
Charges	13,697,100	913,140	1,526	914,666	
Receipts	*2,037,450*	*135,830*	—	*135,830*	
	11,659,650	777,310	1,526	778,836	
					778,836
7. ECCLESIASTICAL:					
Charges	1,654,660	110,311	406	110,717	
					110,717
8. MEDICAL:					
Charges	7,984,020	532,268	6,433	538,701	
Receipts	*571,110*	*38,074*	*33,646*	*71,720*	
	7,412,910	494,194	*27,213*	466,981	
					466,981
9. POLITICAL:					
Charges	7,387,570	492,505	23,956	516,461	
					516,461
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	4,577,790	305,186	21,080	326,266	
Receipts	*766,340*	*51,089*	*780*	*51,869*	
	3,811,450	254,097	20,300	274,397	
					274,397
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 12 and 13)	112,664,490	7,510,966	382,696	7,893,662	7,893,662

APPENDIX IX.

1891–92.					1892–93.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
14,334,230	955,615	249,532	1,205,147	1,205,147	14,625,380	975,026	255,545	1,230,571	1,230,571
28,390,910	1,892,727	480	1,893,207		28,761,240	1,917,416	191	1,917,607	
3,758,430	*250,562*	—	*250,562*		*3,774,440*	*251,629*	—	*251,629*	
24,632,480	1,642,165	480	1,642,645	1,642,645	24,986,800	1,665,787	191	1,665,978	1,665,978
8,997,320	599,821	159	599,980		9,180,600	612,040	426	612,466	
3,112,970	*207,531*	—	*207,531*		*3,091,970*	*206,131*	—	*206,131*	
5,884,350	392,290	159	392,449	392,449	6,088,630	405,909	426	406,335	406,335
38,686,100	2,579,073	—	2,579,073		38,736,450	2,582,430	—	2,582,430	
3,815,400	*254,360*	—	*254,360*		*3,959,670*	*263,978*	—	*263,978*	
34,870,700	2,324,713	—	2,324,713	2,324,713	34,776,780	2,318,452	—	2,318,452	2,318,452
4,365,530	291,035	133,447	424,482		3,918,750	261,250	290,476	551,726	
2,224,140	*148,276*	—	*148,276*		*1,568,550*	*104,570*	—	*104,570*	
2,141,390	142,759	133,447	276,206	276,206	2,350,200	156,680	290,476	447,156	447,156
14,223,190	948,213	1,727	949,940		14,342,340	956,156	1,742	957,898	
2,117,240	*141,149*	—	*141,149*		*2,102,870*	*140,192*	—	*140,192*	
12,105,950	807,064	1,727	808,791	808,791	12,239,470	815,964	1,742	817,706	817,706
1,610,140	107,343	406	107,749	107,749	1,676,270	111,751	300	112,051	112,051
8,754,070	583,605	6,468	590,073		9,261,650	617,443	9,663	627,106	
597,940	*39,863*	*2,309*	*42,172*		*669,270*	*44,618*	*4,094*	*47,712*	
8,156,130	543,742	4,159	547,901	547,901	8,592,380	572,825	6,569	579,394	579,394
7,306,980	487,132	25,806	512,938	512,938	8,063,580	537,572	22,327	559,899	559,899
5,445,640	363,043	29,893	392,936		4,025,940	268,396	44,128	312,524	
895,070	*59,671*	*506*	*60,177*		*854,190*	*56,946*	*515*	*57,461*	
4,550,570	303,372	29,387	332,759	332,759	3,171,750	211,450	43,613	255,063	255,063
115,592,920	7,706,195	445,103	8,151,298	**8,151,298**	116,571,240	7,771,416	621,189	8,392,605	**8,392,605**

APPENDIX IX.—*continued.*

CIVIL DEPARTMENTS.	1893–94.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. GENERAL ADMINISTRATION :					
Charges	15,191,320	1,012,755	265,812	1,278,567	1,278,567
2. LAW COURTS :					
Charges	29,960 900	1,997,393	197	1,997,590	
Receipts	*3,724,050*	*248,270*	—	*248,270*	
	26,236,850	1,749,123	197	1,749,320	1,749,320
3. JAILS :					
Charges	9,240,530	616,035	27	616,062	
Receipts	*3,061,910*	*204,127*	—	*204,127*	
	6,178,620	411,908	27	411,935	411,935
4. POLICE :					
Charges	39,186,930	2,612,462	662	2,613,124	
Receipts	*4,175,310*	*278,354*	—	*278,354*	
	35,011,620	2,334,108	662	2,334,770	2,334,770
5. MARINE (including River Navigation) :					
Charges	3,493,080	232,872	245,443	478,315	
Receipts	*1,524,240*	*101,616*	—	*101,616*	
	1,968,840	131,256	245,443	376,699	376,699
6. EDUCATION :					
Charges	14,690,270	979,351	1,657	981,008	
Receipts	*2,161,780*	*144,118*	—	*144,118*	
	12,528,490	835,233	1,657	836,890	836,890
7. ECCLESIASTICAL :					
Charges	1,763,760	117,584	137	117,721	117,721
8. MEDICAL :					
Charges	9,679,690	645,313	6,760	652,073	
Receipts	*719,440*	*47,963*	*1,934*	*49,897*	
	8,960,250	597,350	4,826	602,176	602,176
9. POLITICAL :					
Charges	9,296,600	619,733	21,958	641,691	641,691
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :					
Charges	4,263,580	284,239	39,960	324,199	
Receipts	*905,110*	*60,341*	*562*	*60,903*	
	3,358,470	223,898	39,398	263,296	263,296
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 13 and 16)	120,494,220	8,032,948	580,117	8,613,065	8,613,065

APPENDIX IX.—*continued.*

1894–95.					1895–96.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,862,160	1,057,477	273,303	1,330,780	1,330,780	15,940,890	1,062,726	243,955	1,306,681	1,306,681
30,678,750	2,045,250	226	2,045,476		30,876,040	2,058,403	491	2,058,894	
3,704,820	*246,988*	—	*246,988*		*3,778,740*	*251,916*	—	*251,916*	
26,973,930	1,798,262	226	1,798,488	1,798,488	27,097,300	1,806,487	491	1,806,978	1,806,978
9,051,400	603,427	1,248	604,675		9,567,620	637,842	1,329	639,171	
3,088,780	*205,919*	—	*205,919*		*3,122,980*	*208,199*	—	*208,199*	
5,962,620	397,508	1,248	398,756	398,756	6,444,640	429,643	1,329	430,972	430,972
39,874,460	2,658,298	850	2,659,148		40,391,750	2,692,783	933	2,693,716	
4,062,220	*270,815*	—	*270,815*		*4,178,920*	*278,594*	—	*278,594*	
35,812,240	2,387,483	850	2,388,333	2,388,333	36,212,830	2,414,189	933	2,415,122	2,415,122
3,333,370	222,224	185,212	407,436		3,267,520	217,835	236,599	454,434	
1,548,830	*103,255*	—	*103,255*		*1,693,740*	*112,916*	—	*112,916*	
1,784,540	118,969	185,212	304,181	304,181	1,573,780	104,919	236,599	341,518	341,518
15,083,720	1,005,581	1,556	1,007,137		15,342,720	1,022,848	1,260	1,024,108	
2,140,340	*142,689*	—	*142,689*		*2,197,240*	*146,482*	—	*146,482*	
12,943,380	862,892	1,556	864,448	864,448	13,145,490	876,366	1,260	877,626	877,626
1,854,290	123,619	50	123,669	123,669	1,921,350	128,090	156	128,246	128,246
10,034,380	668,959	6,437	675,396		10,200,770	680,051	6,159	686,210	
780,610	*52,041*	*1,878*	*53,919*		*807,780*	*53,852*	*1,862*	*55,714*	
9,253,770	616,918	4,559	621,477	621,477	9,392,990	626,199	4,297	630,496	630,496
8,580,790	572,053	21,564	593,617	593,617	9,782,540	652,169	47,693	699,862	699,862
4,221,580	281,439	43,248	324,687		4,496,420	299,761	26,327	326,088	
922,740	*61,516*	*374*	*61,890*		*1,024,530*	*68,302*	*485*	*68,787*	
3,298,840	219,923	42,874	262,797	262,797	3,471,890	231,459	25,842	257,301	257,301
122,326,560	8,155,104	531,442	8,686,546	8,686,546	124,983,700	8,332,247	562,555	8,894,802	8,894,802

APPENDIX IX.—*continued.*

CIVIL DEPARTMENTS.	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
I. GENERAL ADMINISTRATION:					
Charges	15,872,780	1,058,185	260,322	1,318,507	1,318,507
2. LAW COURTS:					
Charges	30,933,110	2,062,207	1,379	2,063,586	
Receipts	*3,561,840*	*237,456*	—	*237,456*	
	27,371,270	1,824,751	1,379	1,826,130	1,826,130
3. JAILS:					
Charges	10,822,460	721,497	778	722,275	
Receipts	*3,087,330*	*205,822*	—	*205,822*	
	7,735,130	515,675	778	516,453	516,453
4. POLICE:					
Charges	41,555,770	2,770,385	592	2,770,977	
Receipts	*4,369,160*	*291,277*	—	*291,277*	
	37,186,610	2,479,108	592	2,479,700	2,479,700
5. MARINE (including River Navigation):					
Charges	3,668,660	244,577	212,785	457,362	
Receipts	*1,604,770*	*106,984*	—	*106,984*	
	2,063,890	137,593	212,785	350,378	350,378
6. EDUCATION:					
Charges	15,734,000	1,048,933	1,656	1,050,589	
Receipts	*2,207,820*	*147,188*	—	*147,188*	
	13,526,180	901,745	1,656	903,401	903,401
7. ECCLESIASTICAL:					
Charges	1,891,440	126,096	145	126,241	126,241
8. MEDICAL:					
Charges	10,651,580	710,105	6,947	717,052	
Receipts	*908,640*	*60,576*	*1,717*	*62,293*	
	9,742,940	649,529	5,230	654,759	654,759
9. POLITICAL:					
Charges	9,632,320	642,155	24,186	666,341	666,341
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	4,739,380	315,959	30,124	346,083	
Receipts	*1,010,550*	*67,470*	*425*	*67,795*	
	3,728,830	248,589	29,699	278,288	278,288
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 16 and 17)	128,751,391	8,583,426	536,772	9,120,198	**9,120,198**

APPENDIX IX.—*continued.*

1897–98.					1898–99.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
15,880,160	1,058,677	257,745	1,316,422	1,316,422	15,814,295	1,054,286	252,496	1,306,782	1,306,782
31,324,810	2,088,321	795	2,089,116		30,727,343	2,048,490	794	2,049,284	
3,569,130	*237,942*	—	*237,942*		*3,688,633*	*245,909*	—	*245,909*	
27,755,680	1,850,379	795	1,851,174	1,851,174	27,038,710	1,802,581	794	1,803,375	1,803,375
11,187,030	745,802	2,218	748,020		10,288,204	685,880	133	686,013	
3,062,800	*204,186*	—	*204,186*		*3,085,531*	*205,702*	—	*205,702*	
8,124,230	541,616	2,218	543,834	543,834	7,202,673	480,178	133	480,311	480,311
42,328,550	2,821,903	683	2,822,586		41,795,480	2,786,365	778	2,787,143	
4,483,300	*298,887*	—	*298,887*		*4,362,044*	*290,803*	—	*290,803*	
37,845,250	2,523,016	683	2,523,699	2,523,699	37,433,436	2,495,562	778	2,496,340	2,496,340
3,447,620	229,842	213,853	443,695		3,360,546	224,037	204,787	428,824	
2,007,240	*133,816*	—	*133,816*		*1,906,628*	*127,109*	—	*127,109*	
1,440,380	96,026	213,853	309,879	309,879	1,453,918	96,928	204,787	301,715	301,715
15,786,630	1,052,442	1,541	1,053,983		15,956,775	1,063,785	1,917	1,065,702	
2,175,180	*145,012*	—	*145,012*		*2,308,476*	*153,898*	—	*153,898*	
13,611,450	907,430	1,541	908,971	908,971	13,648,299	909,887	1,917	911,804	911,804
1,735,790	115,719	245	115,964	115,964	1,697,403	113,160	795	113,955	113,955
13,289,520	885,968	16,931	902,899		16,012,347	1,067,490	10,273	1,077,763	
876,740	*58,449*	*1,622*	*60,071*		*840,021*	*56,001*	*1,547*	*57,548*	
12,412,780	827,519	15,309	842,828	842,828	15,172,326	1,011,489	8,726	1,020,215	1,020,215
8,957,600	597,173	24,349	621,522	621,522	8,660,466	577,364	24,627	601,991	601,991
4,947,060	329,804	26,109	355,913		5,223,538	348,236	21,144	369,380	
1,030,630	*68,709*	*303*	*69,012*		*1,044,117*	*69,608*	*447*	*70,055*	
3,916,430	261,095	25,806	286,901	286,901	4,179,421	278,628	20,697	299,325	299,325
131,679,750	8,778,650	542,544	9,321,194	9,321,194	132,300,947	8,820,063	515,750	9,335,813	9,335,813

APPENDIX IX.—*continued.*

CIVIL DEPARTMENTS.	1899-1900. INDIA. Rupees.	INDIA. Equivalent at Rs. 15 = 1*l.*	ENGLAND. Sterling.	TOTAL.	NET EXPENDITURE.
		£.	£.	£.	£.
GENERAL ADMINISTRATION:					
Charges	15,960,801	1,064,053	320,023	1,384,076	1,384,076
2. LAW COURTS:					
Charges	31,213,533	2,080,902	547	2,081,449	
Receipts	*3,540,262*	*236,017*	—	*236,017*	
	27,673,271	1,844,885	547	1,845,432	1,845,432
3. JAILS:					
Charges	10,260,188	684,013	222	684,235	
Receipts	*3,403,582*	*226,905*	—	*226,905*	
	6,856,606	457,108	222	457,330	457,330
4. POLICE:					
Charges	42,762,727	2,850,848	448	2,851,296	
Receipts	*4,262,843*	*284,190*	—	*284,190*	
	38,499,884	2,566,658	448	2,567,106	2,567,106
5. MARINE (including River Navigation):					
Charges	3,088,823	205,922	327,970	533,892	
Receipts	*2,046,815*	*136,454*	—	*136,454*	
	1,042,008	69,468	327,970	397,438	397,438
6. EDUCATION:					
Charges	16,264,003	1,084,267	1,852	1,086,119	
Receipts	*2,374,897*	*158,326*	—	*158,326*	
	13,889,106	925,941	1,852	927,793	927,793
7. ECCLESIASTICAL:					
Charges	1,707,796	113,853	211	114,064	114,064
8. MEDICAL:					
Charges	13,993,722	932,915	11,689	944,604	
Receipts	*915,715*	*61,048*	*1,521*	*62,569*	
	13,078,007	871,867	10,168	882,035	882,035
9. POLITICAL:					
Charges	10,468,139	697,876	23,960	721,836	721,836
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	5,283,680	352,245	28,772	381,017	
Receipts	*1,201,341*	*80,090*	*493*	*80,583*	
	4,082,339	272,155	28,279	300,434	300,434
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on page 17)	133,257,957	8,883,864	713,680	9,597,544	9,597,544

APPENDIX IX.—*continued.*

1900–01.

INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
16,267,295	1,084,486	255,196	1,339,682	1,339,682
31,860,797	2,124,053	261	2,124,314	
3,429,467	*228,631*	—	*228,631*	
28,431,330	1,895,422	261	1,895,683	1,895,683
11,955,882	797,058	—	797,058	
3,676,810	*245,120*	—	*245,120*	
8,279,072	551,938	—	551,938	551,938
43,751,116	2,916,741	1,245	2,917,986	
4,483,431	*298,895*	—	*298,895*	
39,267,685	2,617,846	1,245	2,619,091	2,619,091
3,568,472	237,898	352,023	589,921	
2,316,938	*154,463*	—	*154,463*	
1,251,534	83,435	352,023	435,458	435,458
16,326,203	1,088,414	2,708	1,091,122	
2,437,053	*162,470*	—	*162,470*	
13,889,151	925,944	2,708	928,652	928,652
1,733,963	115,598	753	116,351	116,351
14,038,220	935,881	5,222	941,103	
935,096	*62,339*	*1,487*	*63,826*	
13,103,124	873,542	3,735	877,277	877,277
8,441,227	562,748	24,743	587,491	587,491
6,382,287	425,486	41,107	466,593	
1,338,673	*89,245*	*425*	*89,670*	
5,043,614	336,241	40,682	376,923	376,923
135,707,995	9,047,200	681,346	9,728,546	**9,728,546**

APPENDIX X.

MISCELLANEOUS CIVIL CHARGES.	1890–91.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges	5,063,610	337,574	15,985	353,559	353,559
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	18,390	1,226	174,040	175,266	175,266
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	8,259,850	550,656	1,677,448	2,228,104	
Receipts	*2,223,730*	*148,248*	*101,888*	*250,136*	
	6,036,120	402,408	1,575,560	1,977,968	1,977,968
4. STATIONERY AND PRINTING:					
Charges	5,263,270	350,885	49,828	400,713	
Receipts	*924,720*	*61,648*	—	*61,648*	
	4,338,550	289,237	49,828	339,065	339,065
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 12 and 13)	15,456,670	1,030,445	1,815,413	2,845,858	**2,845,858**

APPENDIX X.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1893–94.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
		£.	£.	£.	£.
1. TERRITORIAL AND POLITICAL PENSIONS:					
Charges	4,722,280	314,819	21,950	336,769	336,769
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	15,480	1,032	197,521	198,553	198,553
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	9,105,470	607,031	1,784,051	2,391,082	
Receipts	*2,161,520*	*144,101*	*97,904*	*242,005*	
	6,943,950	462,930	1,686,147	2,149,077	2,149,077
4. STATIONERY AND PRINTING:					
Charges	5,981,960	398,797	51,510	450,307	
Receipts	*844,980*	*56,332*	—	*56,332*	
	5,136,980	342,465	51,510	393,975	393,975
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 13 and 16)	16,818,690	1,121,246	1,957,128	3,078,374	**3,078,374**

APPENDIX X.

1891–92.					1892–93.				
India.		England.	Total.	Net Expenditure	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,801,890	320,126	54,223	374,349	374,349	4,947,960	329,864	29,218	359,082	359,082
6,570	438	192,228	192,666	192,666	13,350	890	207,826	208,716	208,716
8,485,060	565,670	1,726,046	2,291,716		8,811,900	587,460	1,810,546	2,398,006	
2,172,230	*144,815*	*100,605*	*245,420*		*2,007,410*	*133,827*	*101,000*	*234,827*	
6,312,830	420,855	1,625,441	2,046,296	2,046,296	6,804,490	453,633	1,709,546	2,163,179	2,163,179
5,439,400	362,627	41,098	403,725		5,632,980	375,532	52,868	428,400	
834,080	*55,606*	—	*55,606*		*808,410*	*53,894*	—	*53,894*	
4,605,320	307,021	41,098	348,119	348,119	4,824,570	321,638	52,868	374,506	374,506
15,726,610	1,048,440	1,912,990	2,961,430	**2,961,430**	16,590,370	1,106,025	1,999,458	3,105,483	**3,105,483**

Appendix X.—*continued.*

1894–95.					1895–96.				
India.		England.	Total.	Net Expenditure.	India.		England.	Total.	Net Expenditure.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,584,230	305,615	6,907	312,522	312,522	4,372,500	291,500	9,565	301,065	301,065
12,710	847	220,651	221,498	221,498	7,930	529	223,537	224,066	224,066
9,448,650	629,910	1,788,908	2,418,818		9,691,460	646,098	1,817,694	2,463,792	
2,099,550	*139,970*	*94,108*	*234,078*		*2,043,130*	*136,209*	*96,901*	*233,110*	
7,349,100	489,940	1,694,800	2,184,740	2,184,740	7,648,330	509,889	1,720,793	2,230,682	2,230,682
6,062,720	404,182	48,536	452,718		6,052,180	403,478	45,443	448,921	
852,120	*56,808*	—	*56,808*		*843,870*	*56,191*	—	*56,191*	
5,210,600	347,374	48,536	395,910	395,910	5,209,310	347,287	45,443	392,730	392,730
17,156,640	1,143,776	1,970,894	3,114,670	**3,114,670**	17,238,070	1,149,205	1,999,330	3,148,543	**3,148,543**

APPENDIX X.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1896–97.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£.	£.	£.	£.
Charges	4,214,660	280,977	9,592	290,569	290,569
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	7,460	497	225,783	226,280	226,280
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	10,059,610	670,641	1,874,519	2,545,160	
Receipts	*2,022,050*	*134,803*	*93,786*	*228,589*	
	8,037,560	535,838	1,780,733	2,316,571	2,316,571
4. STATIONERY AND PRINTING:					
Charges	6,100,880	406,725	41,807	448,532	
Receipts	*864,000*	*57,600*	—	*57,600*	
	5,236,880	349,125	41,807	390,932	390,932
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 16 and 17)	17,496,560	1,166,437	2,057,915	3,224,352	**3,224,352**

APPENDIX X.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1899–1900.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
1. TERRITORIAL AND POLITICAL PENSIONS:		£.	£.	£.	£.
Charges	3,983,365	265,558	11,452	277,010	277,010
2. FURLOUGH AND ABSENTEE ALLOWANCES:					
Charges	9,660	644	282,881	283,525	283,525
3. SUPERANNUATION ALLOWANCES AND PENSIONS:					
Charges	11,086,006	739,067	1,965,402	2,704,469	
Receipts	*1,721,032*	*114,735*	*90,026*	*204,761*	
	9,364,974	624,332	1,875,376	2,499,708	2,499,708
4. STATIONERY AND PRINTING					
Charges	6,792,810	452,854	59,700	512,554	
Receipts	*894,882*	*59,659*	—	*59,659*	
	5,897,928	393,195	59,700	452,895	452,895
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on page 17)	19,255,927	1,283,729	2,229,409	3,513,138	**3,513,138**

APPENDIX X.—*continued.*

1897–98.					1898–99.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
4,278,710	285,247	9,332	294,579	294,579	4,136,446	275,763	11,577	287,340	287,340
7,630	509	187,640	188,149	188,149	15,949	1,063	259,009	260,072	260,072
10,485,950	699,064	1,901,744	2,600,808		10,659,923	710,662	1,942,917	2,653,579	
2,062,950	*137,530*	*87,639*	*225,169*		*1,738,055*	*115,870*	*92,698*	*208,568*	
8,423,000	561,534	1,814,105	2,375,639	2,375,639	8,921,868	594,792	1,850,219	2,445,011	2,445,011
6,389,830	425,989	54,449	480,438		6,419,119	427,941	49,458	477,399	
800,030	*53,336*	—	*53,336*		*871,250*	*58,083*	—	*58,083*	
5,589,800	372,653	54,449	427,102	427,102	5,547,869	369,858	49,458	419,316	419,316
18,299,140	1,219,943	2,065,526	3,285,469	**3,285,469**	18,622,132	1,241,476	2,170,263	3,411,739	**3,411,739**

APPENDIX X.—*continued.*

1900–01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
3,877,633	258,509	20,805	279,314	279,314
23	1	250,864	250,865	250,865
11,405,469	760,365	1,950,936	2,711,301	
1,647,651	*109,843*	*84,270*	*194,113*	
9,757,818	650,522	1,866,666	2,517,188	2,517,188
6,629,107	441,941	67,350	509,291	
834,370	*55,625*	—	*55,625*	
5,794,737	386,316	67,350	453,666	453,666
19,430,211	1,295,348	2,205,685	3,501,033	**3,501,033**

APPENDIX XI.

CIVIL WORKS.	1890-91.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
CIVIL WORKS:		£.	£.	£.	£.
Charges	43,851,220	2,923,414	94,297	3,017,711	
Receipts	*5,708,360*	*380,557*	*25,934*	*406,491*	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on pages 12 and 13)	38,142,860	2,542,857	68,363	2,611,220	**2,611,220**

APPENDIX XI.—*continued.*

CIVIL WORKS.	1893-94.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
CIVIL WORKS:		£.	£.	£.	£.
Charges	44,843,780	2,989,585	88,411	3,077,996	
Receipts	*5,858,470*	*390,564*	*25,828*	*416,392*	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on pages 13 and 16)	38,985,310	2,599,021	62,583	2,661,604	**2,661,604**

APPENDIX XI.—*continued.*

CIVIL WORKS.	1896-97.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs 15 = 1*l.*	Sterling.		
CIVIL WORKS:		£.	£.	£.	£.
Charges	44,745,370	2,983,024	91,371	3,074,395	
Receipts	*5,913,930*	*394,261*	*26,224*	*420,485*	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on pages 16 and 17)	38,831,450	2,588,763	65,147	2,653,910	**2,653,910**

APPENDIX XI.—*continued.*

CIVIL WORKS.	1899-1900.				
	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
CIVIL WORKS:		£.	£.	£.	£.
Charges	48,095,324	3,206,355	91,735	3,298,090	
Receipts	*5,655,627*	*377,042*	*29,058*	*406,100*	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on page 17)	42,439,697	2,829,313	62,677	2,891,990	**2,891,990**

APPENDIX XI.

1891-92.					1892-93.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
48,520,940	3,234,729	99,103	3,333,832		45,120,370	3,008,024	85,940	3,093,964	
5,183,230	*358,882*	*27,197*	*386,079*		*5,635,430*	*375,695*	*27,704*	*403,399*	
43,137,710	2,875,847	71,906	2,947,753	**2,947,753**	39,484,940	2,632,329	58,236	2,690,565	**2,690,565**

APPENDIX XI.—*continued.*

1894-95.					1895-96.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
41,943,160	2,796,210	82,170	2,878,380		44,525,740	2,968,382	86,375	3,054,757	
5,863,970	*390,931*	*25,342*	*416,273*		*6,206,250*	*413,750*	*24,724*	*438,474*	
36,079,190	2,405,279	56,828	2,462,107	**2,462,107**	38,319,490	2,554,632	61,651	2,616,283	**2,616,283**

APPENDIX XI.—*continued.*

1897-98.					1898-99.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.	INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.			Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.		£.	£.	£.	£.
41,241,480	2,749,432	80,866	2,830,298		45,084,594	3,005,639	99,043	3,104,682	
5,700,710	*380,047*	*28,911*	*408,958*		*6,049,617*	*403,308*	*30,519*	*433,827*	
35,540,770	2,369,385	51,955	2,421,340	**2,421,340**	39,034,977	2,602,331	68,524	2,670,855	**2,670,855**

APPENDIX XI.—*continued.*

1900-01.				
INDIA.		ENGLAND.	TOTAL.	NET EXPENDITURE.
Rupees.	Equivalent at Rs. 15 = 1*l.*	Sterling.		
	£.	£.	£.	£.
47,914,724	3,194,315	92,286	3,286,601	
5,940,014	*396,001*	*26,714*	*422,715*	
41,974,710	2,798,314	65,572	2,863,886	**2,863,886**

APPENDIX XII.

Construction of Railways Charged to Provincial and Local Revenues.	1890-91. India.		1891-92. India.		1892-93. India.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.		£.
Construction of Railways (shown on pages 12 and 13)	*48,120**	*3,208*	1,632,330	108,822	3,394,870	226,324†

APPENDIX XII.—*continued.*

Construction of Railways Charged to Provincial and Local Revenues.	1893-94. India.		1894-95. India.		1895-96. India.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.		£.
Construction of Railways (shown on pages 13 and 16)	739,030	49,269	196,090	13,073	76,610	5,107

APPENDIX XII.—*continued.*

Construction of Railways Charged to Provincial and Local Revenues.	1896-97. India.		1897-98. India.		1898-99. India.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.		£.
Construction of Railways (shown on pages 16 and 17)	127,500	8,500	37,920	2,528	14,526	968

APPENDIX XII.—*continued.*

Construction of Railways Charged to Provincial and Local Revenues.	1899-1900. India.		1900-01. India.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
		£.		£.
Construction of Railways (shown on page 17)	35,345	2,356	*12,329*	*822*

* Refund of past Expenditure.
† Including 134,150*l.* charged to Imperial Revenues.

APPENDIX XIII.

PROVINCIAL ADJUSTMENTS.	1890–91.		1891–92.		1892–93.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
Increase of Provincial Balances by unspent Grants	—	£. —	—	£. —	—	£. —
Portion of Provincial Expenditure defrayed from Provincial Balances (shown on pages 12 and 13).	*1,986,270*	*132,418*	*2,409,240*	*160,616*	*1,773,590*	*118,239*

APPENDIX XIII.—*continued.*

PROVINCIAL ADJUSTMENTS.	1893–94.		1894–95.		1895–96.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
Increase of Provincial Balances by unspent Grants	—	£. —	—	£. —	3,791,090	£. **252,739**
Portion of Provincial Expenditure defrayed from Provincial Balances (shown on pages 13 and 16).	*3,112,910*	*207,527*	*5,608,600*	*373,906*	—	—

APPENDIX XIII.—*continued.*

PROVINCIAL ADJUSTMENTS.	1896–97.		1897–98.		1898–99.	
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*
Increase of Provincial Balances by unspent Grants	—	—	—	£. —	14,673,504	£. **978,234**
Portion of Provincial Expenditure defrayed from Provincial Balances (shown on pages 16 and 17).	*10,236,370*	*682,425*	*4,576,780*	*305,119*	—	—

APPENDIX XIII.—*continued.*

PROVINCIAL ADJUSTMENTS.	1899–1900.		1900–01.			
	Rupees.	Equivalent at Rs. 15 = 1*l.*	Rupees.	Equivalent at Rs. 15 = 1*l.*		
Increase of Provincial Balances by unspent Grants	—	£. —	2,858,828	£. **190,588**		
Portion of Provincial Expenditure defrayed from Provincial Balances (shown on page 17).	*3,093,299*	*206,220*	—	—		

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TABLE OF CONTENTS.

No.	Document.	Date.	From.	To.	Subject.	Page.
1	Letter (Foreign Department) with four Enclosures.	1899. Oct. 26	Government of India.	Secretary of State for India.	Raids by Mahsud and Waziri tribesmen.	3
2	Letter (Foreign Department) with 13 Enclosures.	1900. Oct. 18	Do.	Do.	Settlement with the Mahsuds.	49
3	Letter (Foreign Department) with 118 Enclosures.	1902. Jan. 30	Do.	Do.	Relations with the Mahsuds: Blockade and military operations.	155
4	Telegram ...	„ 18	Viceroy of India.	Do.	Letters of submission sent in and terms asked for by Mahsuds.	272
5	Do. ...	„ 23	Do.	Do.	Conditions preliminary to discussion of terms with Mahsuds.	272
6	Do. ...	Feb. 6	Do.	Do.	Do.	272
7	Do. ...	„ 6	Foreign Secretary to Government of India.	Chief Commissioner, North-West Frontier Province.	Do.	273
8	Letter	„ 6	Chief Commissioner, North-West Frontier Province.	Foreign Secretary to Government of India.	Relations with the Mahsuds: Note by Mr. Pipon.	273
9	Telegram ...	„ 9	Commissioner on Special Duty.	Chief Commissioner, North-West Frontier Province.	Negotiations with the Mahsuds: Payment of fine.	276
10	Do. ...	„ 23	Do.	Do.	Do.	276
11	Do. ...	„ 24	Do.	Do.	Negotiations with the Mahsuds: Rifles surrendered.	276
12	Do. ...	„ 26	Do.	Do.	Negotiations with the Mahsuds: Raising of the blockade.	277
13	Do. ...	„ 28	Foreign Secretary to Government of India.	Do.	Negotiations with the Mahsuds: Surrender of outlaws.	278
14	Do. ...	Mar. 2	Chief Commissioner, North-West Frontier Province.	Foreign Secretary to Government of India.	Do.	278

11256—750—3/1902 Wt 34470 D & S 6

No.	Document.	Date.	From.	To.	Subject.	Page.
15	Telegram ...	1902. Mar. 3	Viceroy	Secretary of State for India.	Conditions preliminary to raising of blockade accepted.	278
[illegible]	Do. ...	„ 4	Foreign Secretary to Government of India.	Chief Commissioner, North-West Frontier Province.	Raising of the blockade: Terms.	278
17	Do. ...	„ 5	Commissioner on Special Duty.	Do.	Termsannounced to jirga.	279
18	Do. ...	„ 6	Chief Commissioner, North-West Frontier Province.	Commissioner on Special Duty.	Negotiations with the Mahsuds: Security for the fulfilment of the terms, &c.	279
19	Do. ...	„ 6	Commissioner on Special Duty.	Chief Commissioner, North-West Frontier Province.	Do.	280
20	Do. ...	„ 8	Chief Commissioner, North-West Frontier Province.	Foreign Secretary to Government of India.	Do.	281
21	Do. ...	„ 8	Foreign Secretary to Government of India.	Chief Commissioner, North-West Frontier Province.	Do.	282
22	Do. ...	„ 10	Commissioner on Special Duty.	Do.	Do.	282
23	Do. ...	„ 10	Do.	Foreign Secretary to Government of India.	Blockade raised	283
24	Do. ...	„ 12	Viceroy	Secretary of State for India.	Do.	283
25	Do. ...	„ 13	Foreign Secretary to Government of India.	Chief Commissioner, North-West Frontier Province.	Do.	283
26	Do. ...	„ 14	Chief Commissioner, North-West Frontier Province.	Foreign Secretary to Government of India.	Future allowances	284
27	Do. ...	„ 15	Do.	Do.	Appreciation of Mr. Merk's services.	284
28	Letter, with an annexure.	„ 27	Do.	Do.	Blockade and Settlement: Review.	284
29	Telegram ...	April 6	Commissioner on Special Duty.	Chief Commissioner, North-West Frontier Province.	Settlement of allowances.	294
			INDEX ...	... ...	... ...	295

EAST INDIA.

(NORTH-WEST FRONTIER.)

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

MAHSUD-WAZIRI OPERATIONS.

No. 1.

Letter from Government of India in the Foreign Department, to the Right Honourable Lord George F. Hamilton, Her Majesty's Secretary of State for India, dated Simla, the 26th October, 1899. *Received 13th November*, 1899.

We have the honour to forward, for the information of Her Majesty's Government, copies of the letters marked in the margin, regarding raids committed by Mahsud and Waziri tribesmen.

From the Chief Secretary to the Government of the Punjab, dated the 17th October, 1898, with enclosure.
From the Chief Secretary to the Government of the Punjab, dated the 5th May, 1899, with enclosures.
From the Chief Secretary to the Government of the Punjab, dated the 20th September, 1899, with enclosures.
To the Chief Secretary to the Government of the Punjab, dated the 6th October, 1899, with enclosures.

We have, &c.,

(Signed) CURZON OF KEDLESTON.
" W. S. A. LOCKHART.
" E. H. H. COLLEN.
" A. C. TREVOR.
" C. M. RIVAZ.
" C. E. DAWKINS.
" T. RALEIGH.

Enclosure 1 in No. 1.

Letter from L. W. Dane, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India, Foreign Department, dated Simla, the 17th October, 1898.

In continuation of my letter, dated the 28th September, 1898, regarding the raid committed by Mahsuds on Jani Khel flocks on the 3rd September, 1898, I am directed to submit, for the information of the Government of India, a copy of the marginally noted correspondence, from which it will be seen that the Commissioner, Derajat Division, recommends that the following terms be demanded from the Guri Khels, who, it has been established, planned the raid and furnished the largest number of offenders, the others accompanying as assistants:—

Commissioner, Derajat's letter, dated 22nd September, 1898, and enclosures.
Commissioner, Derajat's, dated 23rd September, 1898.
Commissioner, Derajat's telegram, dated 1st October, 1898.
Punjab Government, dated 5th October, 1898.

(1) Payment of customary blood-money and compensation for men killed and wounded, the raiders being allowed to set off any sum on account of blood-money owing to them;

(2) Restitution of all animals carried off and of any ransom paid for them, and of the value of animals killed, dead or permanently injured; and

(3) Payment of a fine of Rs. 800, half to be remitted if terms (1) and (2) are completed within one month of the date of their announcement.

2. Commissioner further recommends that the present garrison of the Jani Khel post be relieved by the 12 sabres recently withdrawn from the Tochi post, as they are infantry sepoys and practically useless for purposes of pursuit, since the post is 10 miles from the border and raiders have ample time to get away.

3. It will be seen from the enclosures of this letter that the kidnapped shepherds and children were released almost immediately by the raiders. The Lieutenant-Governor has, therefore, approved of the terms recommended by Mr. Merk, and trusts that his action will be confirmed by the Government of India.

4. As to the alteration of the Jani Khel garrison, the Commissioner has been authorised to ascertain the views of the General Officer Commanding, Punjab Frontier Force, and to report them with his own.

5. With reference to the remark contained in paragraph 3 of your letter, dated 7th October, 1898, I am to add that the whole question of the best way of bringing the Mahsuds to account for the repeated outrages committed by them in British India, Tochi and Zhob has been referred by the Commissioner of the Derajat Division, and is now under the separate consideration of the Lieutenant-Governor.

Annexure 1.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, to the Officiating Chief Secretary to the Government of the Punjab, dated the 22nd September, 1898.

In continuation of the correspondence ending with my telegram, dated the 15th instant, on the subject of the Jani Khel raid on the 3rd instant, I have the honour to submit a copy of the letter and telegrams noted in the margin.

Letter from Deputy Commissioner, Bannu, dated the 20th instant.
Telegram from Political Officer, Wana, dated the 20th instant.
Telegram from Political Officer, Tochi, dated the 15th instant.

2. The persons kidnapped by the raiders were, it seems, released soon after capture at the intercession of the guardian of a shrine, to which the raiders had presented sheep as a thank-offering for the success of their attack.

3. There appears to be no special motive for the raid, the robbing propensities of the Mahsuds and their hereditary enmity with the Jani Khel (who are Darwesh Khel) are the probable causes.

4. The *personnel* of the raiders is established by the Political Officer to have been Guri Khel, Garerai, Jalal Khels and others; the Guri Khel, with Asal Khan and Dabbas Khan as their ringleaders, having apparently planned the raid and furnished the largest number of offenders, the others accompanying as assistants.

5. The Jani Khel post, as at present constituted, seems to me to be useless. It lies 10 miles from the actual line of the border, its garrison are infantry whom it would take two-and-a-half hours to reach the frontier, and

for purposes of repelling raids and following up raiders the sepoys might as well not be there. With the permission of His Honour, I propose to suggest to the General Officer Commanding, Punjab Frontier Force, that cavalry be substituted for infantry here.

6. The introduction of the breech-loader has, in the matter of the Frontier Grazing Regulation of 1874, as in many other matters on the border, brought about a complete revolution. So long as our troops had breech-loaders and the hillmen had none, our protective agency was so infinitely superior to the offensive power of raiders that the effective line of safety was pushed right up to the foot of the hills, far beyond the "frontier road" mentioned in the Regulation. Here the distance is nine miles. Now that the hillmen are obtaining breech-loaders, the conditions of the case will be reversed unless we either arm our villagers with similar weapons or place our troops practically on the actual border itself. The former alternative is for several reasons impossible, and my proposal to put cavalry in Jani Khel practically adopts the second alternative. It would be obviously unfair to enforce the Regulation when half-a-dozen raiders armed with breech-loaders are superior to three times that number of villagers who have only jezails or even Enfields; and, as the Deputy Commissioner says, the Regulation is becoming obsolete. I would not recommend its repeal, for it may be useful on occasion, but in view of the greatly altered circumstances of the present day, as compared with 1874, in the vital point of armament, we cannot, I think, look to that Regulation as affording much in the way of the protection of border graziers and their animals.

7. It is satisfactory that the Jani Khel acted fully up to their responsibility for the Shakta Pass.

8. There can be no further doubt that the raid occurred in British territory, that the men killed and wounded are British subjects, and that the owners of at least half of the animals that have been lifted are British subjects. The owners of the other half are not British subjects, but as their property was carried off from British territory, we are bound to take up their case as well as that of our subjects. Even if the raid had not actually crossed our border, we should, I think, for the considerations stated in paragraph 5 of Punjab Government letter, dated the 1st February, 1892, to this office, have been under the obligation to exact redress from the Mahsuds. In connection with this letter the Deputy Commissioner has properly warned the Jani Khel not to retaliate.

9. Now as to this redress: the raid having been made in British territory, two British subjects having been killed and three wounded, and all the animals having been carried off from within our limits, the case seems to me far more serious than if the affair had happened in the grazing lands adjacent to our border, and if no British subjects had been killed, wounded and injured. In the latter event we should probably have been content to merely enforce reparation. But the present case appears to me to be one calling for more than mere reparation. There has been a good deal of raiding lately by the Mahsuds, witness the recent correspondence about Zhob and the various diaries and reports of the Political Officers, Tochi and Wana; and the time has come, I think, for making a stand and for showing to the Mahsuds that British interests must be scrupulously respected. In this case there has been a gross offence committed, for which, if any raiders had been caught in our territory, they could have been hanged under the law. I understand from the Political Officer, Wana, that in a similar case the Garerais were fined Rs. 500, which fine was subsequently remitted. I do not know the circumstances of this remission, but I venture to hold that, if a punishment is inflicted at all, it ought always to be one that will be felt and remembered, and, secondly, that, although in individual instances it may have sometimes a good effect to forego a penalty which has been unconditionally announced, yet unconditional remissions are dangerously apt to create the impression that we are making idle threats.

10. I have discussed the following terms with the Political Officer, Wana:—

(1) Payment of customary blood-money and compensation for the men killed and wounded.

(2) Restitution of all the animals carried off and of any ransom paid for them, and payment of market value of any animals killed, dead or permanently injured.

(3) Payment of a fine of Rs. 1,500, one-half to be remitted if terms (1) and (2) are completed within one month after date of notice given of the terms.

Details as to (1) and (2) will be settled direct by the Deputy Commissioner and Political Officer.

Mr. Kettlewell states that the first and second terms are already fully understood by the Guri Khel, but that as regards (1) they plead a set-off on account of blood-money owing to them. To this, I think, there is no strong objection, although it is not usual to admit such set-offs for the death of British subjects; but here the circumstances are peculiar in that there is an old feud between the parties.

11. With regard to the fine, Mr. Kettlewell thinks it too high, and in deference to his opinion I have reduced my proposal to Rs. 800, to which he does not demur on the score of its being excessive, but he would postpone altogether the question of a fine until we see what the Guri Khels are doing and have done already in the matter of reparation. As to this, I differ. The condition under which half the fine will be remitted is intended to meet the case of fairly prompt restoration. Whatever the attitude of sections may be, we must, I think, mark what has happened, and considering the nature of the raid, a fine of Rs. 400 or Rs. 800, as the case may be, spread over three sections, can scarcely be called harsh. If the Maliks have to pay up, then all I can say is that they must be weak and powerless. The usual course where an independent clan is fined, is either for the whole clan to subscribe according to hereditary shares (this, if they sympathise with the individual offenders and take up their case as a clan question), or the jirga pays and recovers from the individual offenders by prompt and drastic methods of its own. If it comes to this that we are prevented from punishing an offending clan, because the punishment will fall not upon the offenders or upon the whole clan (in the latter case, because the clan voluntarily takes upon its shoulders the offence of the individuals), but upon the Maliks who help us, then we are in a grave dilemma: the clans can go on raiding as much as they like, secure in the knowledge that nothing more disagreeable is likely to happen than a more or less complete restoration, as chance will have it, and we are in the position of being unable to strike for fear of hitting our friends! There is a limit to the policy of consideration; to my mind it is incumbent upon all tribes to whom we extend the privilege of friendly relations with us, whose members we protect when in our own limits, and whose interests we respect, that they shall reciprocate, and that, if any members of tribes injure us, those tribes shall do us reparation without delay. That is of the essence of friendly relation; it is an obligation upon the clans whether they receive allowances from us or not, but this obligation is greatly enhanced in the case of those that draw our money. Under any circumstances, it is the duty of the clans to make immediate restitution; it is no particular merit to them if they do their plain duty; and for the reasons given above, I am of opinion that, if any consideration is required owing to the special conditions of the case, it is sufficiently expressed in the lenient amount of the fine and in the remission which depends upon the conduct of the sections at fault. I therefore adhere to my proposals and recommend for the orders of Government terms (1) and (2) and a fine of Rs. 800, of which one-half is conditional, as stated above. If the Maliks have, after all, to pay, it is an internal question between them and their clansmen, with which we have nothing to do; and these very Maliks are to blame for not having restrained and controlled

their clansmen. If they plead inability to do so, then there seems no particular good in their being Maliks, nor do they appear to deserve much consideration. I would ask for the favour of early orders, in view of the facts stated in the telegram of the Political Officer, Tochi.

Annexure 2.

Letter from A. H. Gunter, Esq., C.S., Deputy Commissioner, Bannu, to the Commissioner and Superintendent, Derajat Division, dated the 20th September, 1898.

In reply to your letter of the 11th instant, on the subject of the Mahsud raid on the Bannu border at Jani Khel, I have the honour to report that I have ascertained that the kidnapped shepherds and children were released almost immediately by the raiders. The robbers paused at a Ziarat in the Shaktu valley belonging to one Dina, a Bibizai Mahsud, and presented five sheep to the shrine as a thank-offering for the success of their expedition, and Dina then begged and obtained the release of their captives.

2. I have been unable to discover any special motive for this raid, though I have questioned the Jani Khel Maliks and other persons who would be likely to know about the matter. I do not myself believe there is any to be looked for save such as lay in the opportunity. The Mahsuds on the one hand, and the Jani Khel and Bakka Khel Waziris of this district on the other, have a long-standing enmity and have raided one another time and again, though the scene of their operations has been generally across the border and the scale a smaller one.

3. As to the *personnel* of the raiders, my latest information is that the band consisted of—

(1) *Asal Khan, Guri Khel*, with a hundred men. There seems to be no doubt that this man was at the bottom of the whole business, the organizer and leader of the raid, and I am told that the herds were all driven straight to his village and there divided.

(2) Muhabbat Khan, Guri Khel.

(3) Shergand of Kamir Khan, Shabi Khel Mahsud, with 12 men.

(4) Shahpir Khan, son of Majhak Khan, Shaman Khel Mahsud, with 1 man.

(5) Fatteh Khan, Lamanzai, with 12 men.

(6) A Gudi Khel, with 2 men.

(7) Shadi Nir Khan, Garerai Mahsud, with 12 men.

(8) Fatteh Khan, Marsai Mahsud, with 12 men.

(9) Khan, Biland Khel Mahsud, with 12 men.

(10) Jamaroz Khan, son of Muhammad Khan, Abid Ali, with 6 men.

(11) Makin, son of Gulaband, Bizai, with 6 men.

(12) A Jalal Khel, with 7 men.

I will not vouch for the completeness or accuracy of this list, which has been brought by spies sent up after the raiders, and which I see differs materially from the list sent by the Political Officer, Wana, but that officer will doubtless be able to check it.

4. I was given a very natural explanation as to why the news of the raid was not at once sent to the Jani Khel post by the Jani Khels themselves. "There were only sepoys there," they said, "and what we then wanted was sowars." The sepoys from the Jani Khel Fort would probably have never even caught up the *chigha*. Our posts are so far from the border at this portion of it that we cannot hope to strike effectively in cases of this sort unless indeed we returned to the old system of having cavalry instead of infantry at Jani Khel and keeping our roads out to Khaisora and Shaktu from the post in condition for galloping. If we had had the Khaisora post built which was proposed a few years ago, the raiders might not have found matters quite so easy, but what is really required is one post at the Khaisora mouth and another at the Shaktu mouth. Then Jani Khel and Burji might be done away with.

5. I find that section 3 of the Punjab Frontier Grazing Regulation has been practically a dead-letter for years, and after seeing the ground I think you would agree that it is unsuitable. The frontier road is here about nine miles from the border. All the good grazing lies across the road, and for the greater part of this strip owing to the proximity to villages and posts there is no serious danger from exterior foes. The most that we should do is, I think, to mark off, say, a three-mile strip and insist on armed escorts within that. The people's own opinion about the matter is that it is better that they should lose an occasional flock rather than that their men should have the trouble of a close watch and ward of this sort. They also say—"If you insist on our turning out as an armed escort, we must have a weapon with which we can meet our attackers on equal terms. The raiders came with twelve breech-loaders. We have only two amongst the whole tribe. In any case what could we have done?" We at present supply them with no weapons for border defence either of their homes or of their flocks. The Jani Khels say the men who were shot were shot with breech-loaders.

6. The Jani Khels who were responsible for the pass turned out in great force after the raiders, and with great promptitude, but the distance was against them, and some of the hamlets were 10 miles off the scene of the raid, and a mistake was made in going to that scene instead of heading straight for the mouth of the Shaktu. The men of Khar and Khui avoided that mistake and came up with the raiders, but met with repulse as has been already described.

7. I have visited the scene of the occurrence of the raid and ridden along the border. The place whence the animals were carried off is undoubtedly British territory. Revenue-paying land and the survey boundary pillars are beyond in towards independent territory. The owners of about half the sheep and donkeys are Waruka Jani Khels who permanently reside beyond the border line and are not British subjects. The owners of the other half and of all the cows are permanently resident in British territory who pay revenue and are British subjects in every sense of the word. I append a detailed list of owners and property claimed to be lost, given me by Mr. Wilkin, District Superintendent of Police. He says he is inclined to think that the numbers have been exaggerated. The Jani Khels, on the other hand, tell me they are prepared to take oath on the "Koran" that their numbers are correct. The difference between these numbers and those given by the Political Officer, Wana, is not a very great one, and this detail might be settled according to the custom of the country.

8. I am now told that the man Kokar, who was mortally wounded by the raiders, was not a man from *Khui*, but is a British subject from Bitannai, a village situated within the border near Khui. Also that one of the wounded men, Ghazal (a British subject too), has died of his wounds.

9. I have told the Jani Khels that Government are taking up this case, and that retaliation on their own part is absolutely prohibited.

List of stolen Cattle with Owners and numbers raided by the Mahsuds.

Serial No.	Name of Owner.	Father's Name.	Tribe.	Sub-section.	Number of Head of Cattle.
1	Sheikh Majid	Sheikh Farid ...	Warika ...	Jani Khel ...	Lost 200 sheep.
2	Bassim	Massalla	Lohar Warika	Do. ...	
3	Khowjak	Do.	Do.	Do. ...	
4	Saiyid Rahim	Mer Mon	Do.	Do. ...	
5	Jamal Din	Shamal Khan ...	Warika ...	Do. ...	
6	Shamal Khan	Bangi Khan ...	Do. ...	Do. ...	Lost 180 sheep.
7	Zai Gai	Kaim Khan ...	Do. ...	Do. ...	
8	Ahmad Khan	Shal Khan ...	Do. ...	Do. ...	220 sheep and goats and 3 donkeys.
9	Tor Khan	Karai Khan ...	Khujada Khel	Do. ...	200 sheep.
10	Pir Saiyid	Karar Khan ...	Do.	Do. ...	200 goats and sheep.
11	Nijaz Khan	Karai Khan ...	Do.	Do. ...	110 sheep, 13 goats, 2 donkeys.
12	Tar Gul	Utman Shan ...	Malli Khel ...	Do. ...	2 donkeys, 2 cows.
13	Pir Azam	Almari	Do. ...	Do. ...	4 cows, 1 donkey, 14 sheep.
14	Zargon Shah	Ahmad Shah ...	Do. ...	Do. ...	25 sheep.]
15	Tapuzai	Izat Khan ...	Do. ...	Do. ...	4 cows.
16	Dablai	Pushai	Do. ...	Do. ...	4 do.
17	Zamak	Muhammad ...	Do. ...	Do. ...	2 do.
18	Shatai	Mehr Gul ...	Do. ...	Do. ...	1 cow.
19	Nazar Khan	Daduki	Do. ...	Do. ...	4 cows.
20	Kulai	Hakim Khan ...	Do. ...	Do. ...	4 do.
21	Shana Gul	Azam Khan ...	Sardi Khel ...	Bakka Khel ...	5 do.
22	Anga Mal	Jungai	Malli Khel ...	Jani Khel ...	6 do.
23	Kadi	Teral	Ali Khel ...	Do. ...	2 do.
24	Malik Din	Salam Din ...	Bacha Kai ...	Do. ...	2 do.
25	Zarmast Khan	Dangar *alias* Merat Khan.	Do. ...	Do. ...	6 do.
26	Jamak Khan	Trippal	Do. ...	Do. ...	2 do.
27	Kemal Khan	Dodai	Do. ...	Do. ...	3 cows and 4 sheep.
28	Mussammat Gulami ...	Widow of Badon...	Do. ...	Do. ...	4 cows.

Annexure 3.

Telegram from the Political Officer, Tochi, to the Commissioner, Derajat, dated the 15th September, 1898.

Difficult to get reliable information about Mahsuds in Tochi, but raid in Bannu appears to have been committed chiefly by Guri Khels. Ringleaders said to be Asal Khan and Karar Khan. One account implicates Jalal Khels and Shabi Khels. Also a gang of Guri Khels headed by Kamal, son of Karar, is said to be now in Sheratala, which means they have crossed lower Tochi. Another gang of Jalal Khel and another of Kikarai Mahsuds are reported to be hanging about near lower Tochi. Unless strong action taken in Bannu raid case soon, effects will be felt in Tochi where Mahsud raids were already more frequent and serious than usual.

Annexure 4.

Telegram from the Political Officer, Wana, to the Commissioner, Derajat, dated the 20th September, 1898.

Your No. 288. I would defer question of fine and terms for a short time, until we see what the Guri Khels have done already and are doing in matter of reparation. The men I have in the hills watching matters should return in about four days and we shall then know definitely what attitude of section is. If prompt restitution is made, we can deal with section accordingly. With regard to blood-money the Guri Khels stated that a Galeshahi whose father had been killed by Wali Khels had committed the murder, and that they themselves have blood claims against the Wali Khels. Truth or falsity of this can only be ascertained in jirga. A year ago, however, Dabbas, Guri Khel, stated before Grant that he had claims against Wali Khels and was referred to Tochi for restitution. It must be remembered that in cases of this kind fine imposed generally falls on Maliks, who, if they work well, are entitled to consideration. In this case I would announce no fine at present. If Maliks do nothing, Rs. 800 is not too high.

Annexure 5.

Letter from W. R. H. Merk, Esq., Commissioner and Superintendent, Derajat Division, to the Officiating Chief Secretary to the Government of the Punjab, dated Sheikh Budin, the 23rd September, 1898.

With reference to the remark in my letter, dated Dera Ismail Khan, the 22nd instant, on the subject of the Jani Khel raid, that "there has been a good deal of raiding lately by the Mahsuds," I ought to say in explanation that out of a total of 97 offences charged against the hill tribes of Southern Waziristan, as having been committed since the 1st of January to the 1st September this year, in British territory or in the protected area including the Gomal route, 53 are put down to Mahsuds.

Annexure 6.

Telegram from the Commissioner, Derajat, Bannu, to the Chief Secretary, Punjab Government, Simla, dated the 1st October, 1898.

If convenient, kindly send me telegraphic orders on my letter of 22nd ultimo, Guri Khel raid.

Annexure 7.

Telegram from the Chief Secretary, Punjab Government, Simla, to the Commissioner, Derajat, Bannu, dated the 5th October, 1898.

Yours of 1st instant. Lieutenant-Governor approves of terms proposed by you in your letter, dated 22nd September, in connection with raid near Jani Khel. As to alteration of constitution of garrison of Jani Khel post, you may ascertain the views of the General Officer Commanding, Punjab Frontier Force, and report them with your own.

Enclosure 2 in No. 1.

Letter from J. Wilson, Esq., Officiating Chief Secretary to Government, Punjab, to the Secretary to the Government of India, Foreign Department, dated Lahore, 5th May, 1899.

I am directed to invite attention to paragraph 5 of Mr. Dane's letter, dated the 17th of October, 1898, and to submit, for the information of the Government of India, a copy of the letters marginally noted relating to the settlement of cases against the Mahsuds which were decided at the joint jirgas held at Tank by the Political Officers of Tochi and Wana.

Letters, dated the 27th and 30th January, 1899, respectively, from the Commissioner, Derajat, and enclosures.

Punjab Government's letters, dated the 19th April, 1899, and enclosures.

2. As regards the cases relating to offences committed by Mahsuds in or on the border of the Dera Ismail Khan District reported on in Commissioner's letter, it will be seen that 49 cases were instituted against the Mahsuds; that in 14 of these cases there was no evidence to show that the Mahsuds were the offenders; and that the disposal of 6 cases was postponed in consequence of the absence of complainants or parties. Out of the remaining 29 cases, 22 were of simple theft, house-breaking, &c., in which the property stolen was valued at Rs. 1,512 in all; the remaining two cases were one of dacoity and one of murder, and, as a matter of fact, formed one case only. These have been fully described by the Political Officer in paragraph 3 of his letter of the 28th November, 1898, which forms an enclosure to Mr. Anderson's letter of the 27th January, 1899. The Commissioner has approved of the orders passed, and has authorized the Political Officer to take action to enforce the orders, and his action has been confirmed by the Lieutenant-Governor in my letter of the 19th April, 1899.

3. As regards the settlement of cases against Mahsuds relating to the Tochi Valley in which Government or travellers were the complainants, the details of these are contained in the enclosures of Commissioner's letter of the 30th January, 1899. Mr. Anderson has approved of the joint recommendations of the Political Officers, Tochi and Wana, submitted in their letter dated the 10th January, 1899, and has authorized the latter to take steps to recover the arms recommended to be recovered in the cases in which travellers are the complainants. These orders have been approved by His Honour in my letter, and Sir Mackworth Young has also sanctioned the recommendations of the Political Officers in cases in which Government servants or property were injured, and has directed that steps be taken to realize the fines and compensation awarded in all these cases.

Annexure 1.

Letter from H. A. Anderson, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, to the Chief Secretary to Government, Punjab, dated Dera Ismail Khan, 27th January, 1899.

In continuation of this office endorsement, dated the 19th October, 1898, I have the honour to forward a copy of letter, dated the 28th November last, and its enclosure, from the Political Officer, Wana, reporting the result of the cases relating to offences committed by the Mahsuds in or on the border of the Dera Ismail Khan District, and decided at the joint jirga held at Tank.

2. There are altogether 49 such cases instituted against the Mahsuds. With the exception of 4, all of these occurred after the attack at Maizar in June, 1897. It is the fact that much pressure was not brought to bear on the Mahsuds to obtain redress in these cases until the Tochi Expedition was over, and the disturbance on the Peshawar border subsided. There were

strong political reasons for adopting temporarily this cautious line of policy as regards the settlement of these cases. In fact, my greatest anxiety during the crisis was to keep things going smoothly on the Derajat border and to avoid any action likely to raise disturbances. I make this remark as Mr. Merk's remark in his letter, dated the 6th October, 1898, seems to indicate that cases on the Derajat border are not dealt with promptly as they arise, which is not the case.

3. In 14 out of the 49 cases instituted there was no evidence that the Mahsuds were the offenders, and the disposal of 6 cases was postponed in consequence of the absence of complainants or parties.

Out of the remaining 29 cases, 22 are cases of simple theft, house-breaking and lurking house-trespass, in which the property stolen was valued at—

Rs. 50 and below in 11 cases.
„ 100 „ in 7 „
„ 200 „ in 3 „
„ 300 „ in 1 case.

In 5 cases the offence committed was robbery, and the loss sustained was less than—

Rs. 50 in 3 cases.
„ 300 in 1 case.
„ 512 in 1 „

The remaining 2 cases are one of dacoity and one of murder. They, as a matter of fact, form one case, and have been fully described by the Political Officer in paragraph 3 of his letter which forms an enclosure to this letter.

4. I approve of the orders passed on the awards of the jirga by the Political Officer and the Deputy Commissioner, Dera Ismail Khan, unanimously, and have, therefore, authorized the Political Officer to take action to enforce the orders.

5. Mr. Merk, in his letter, dated the 6th October, 1898, a copy of which was forwarded to you, under the cover of his letter of the same date, writes that "the Deputy Commissioner of Dera Ismail Khan has represented to me that the depredations of Mahsud Wazir robbers and thieves on the border of his district have of late been passing endurance, and that it is time that the consequent insecurity to life and property were put an end to." Before going on leave in August I was aware that the Mahsuds had, partly no doubt in consequence of the excitement which prevailed along the north-west border, committed petty offences in which strong action was not taken at the time for political reasons, but I had not been informed that the state of things was as bad as is described in the above extract. I accordingly wrote a letter of enquiry to Mr. Homan, copies of which and of his reply are attached for the information of His Honour the Lieutenant-Governor.

Mr. Homan, it will be seen, denies that he made the strong representation which is attributed to him, and states that the words used by Mr. Merk were not justified by the situation.

Annexure 2.

Letter from A. B. Kettlewell, Esq., C.S., Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated Dera Ismail Khan, 28th November, 1898.

I have the honour to forward herewith a statement showing the cases decided by the Deputy Commissioner, Dera Ismail Khan, and myself, at the recent joint jirga just held at Tank.

2. The cases consisted entirely of outstanding claims against the Mahsud tribe for thefts and raids committed in British territory. The jirga awards in each case, together with our joint opinion and orders, will be found in columns 6 and 7.

3. Cases Nos. 32 and 33, both of which form part of one offence, call for special notice, and a brief capitulation of the facts will be useful. On April 14th last a Hindu marriage procession, while proceeding along the road between Kulachi and Draband, was attacked by a gang of Mahsuds, who robbed them of a quantity of jewels and other property and then decamped. On the way back (case No. 33) the gang came suddenly on a party of Zarkannis, who were laying water on to their fields. Mistaking them for a pursuit party sent to intercept them, the raiders opened fire, and the Zarkannis, who were also armed, rejoined, with the result that one raider and two Zarkannis were shot dead. The remainder of the gang succeeded in making good their escape to the hills. Enquiries elicited the fact that the Mahsud killed was Mehr Dad, a Shaman Khel, and eventually the names of seven other members of the gang were ascertained. The jirga appointed to try the case found the accused guilty of both offences, but recommended that the amount to be awarded for the property stolen should be reduced from Rs. 1,600, the amount at which it was valued in the first report, to Rs. 1,312. As a matter of fact, however, subsequent enquiries by the police proved that the Rs. 1,600 originally reported was an under-estimate of the value of the property actually carried away, and the Deputy Commissioner and I decided to award Rs. 2,000 to complainants as a fair estimate of their loss.

Rupees 360 each has been fixed at the usual rate awarded in cases of this kind as blood-money for the two Zarkannis killed, and, in addition, we recommend, owing to the serious nature of the case, that a Government fine of Rs. 280 be imposed, making a total of Rs. 3,000 in all. The accused are Haidrai Shaman Khels.

4. As soon as the joint jirgas, which I am about to hold with the Political Officer, Tochi, and the Deputy Commissioner, Bannu, are over, I propose to submit a statement showing the total amount of compensation and fines due from the Mahsud tribe, together with the sections to which the various sums are chargeable, and I therefore defer, for the present, drawing up a separate account for Dera Ismail Khan cases alone. The matter of realization of fines for offences committed against Government and compensation for thefts committed in British territory (including Zhob) will, I understand, be dealt with first before those cases which have either occurred in protected area or involve an intertribal settlement. When the account is complete, therefore, I shall be in a position to show exactly the amounts outstanding against the tribe, the sections mainly responsible, and also the class of cases for which the compensation and fines are due.

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Annexure 3.

List of Cases committed by the Mahsuds in British Territory decided at Tank in November, 1898.

Serial No.	No. in the List sent to Commissioner with this Office No. 473, dated 17th October, 1898, and date of Occurrence.	Name of Complainant.	Name of Accused.	Nature of the Offence.	Finding of Jirga.	Orders of the Deputy Commissioner and Political Officer.
1	49; 1st April, 1897 ...	Begi Khan, son of Saido, Suleman Khel, of Kirri Wazir Lundezai.	Aspin, Abdul Rahman Khel ...	Theft of two donkeys valued at Rs. 18.	Rs. 12 should be decreed ...	Decree for Rs. 12 passed against accused in accordance with jirga finding.
2	53: 5th May, 1897 ...	Kasim Khan, son of Karim Khan, Kharoti, of Kirri Ghulam Rasul, Kharoti.	1. Jumma Khan, Shingi ... 2. Sadamir, Garerai. 3. Muhammad Amin, son of Gulpir. Shingi. 4. Yargai, Shingi. 5. Sher Khan, Shingi. 6. Ahmad Khan, Mal Khel.	Theft of a bundle of piece goods valued at Rs. 480. Recovered Rs. 380.	Decree as below should be given against— Rs. A. P. 1. Jumma Khan, Shingi 27 0 0 2. Sadamir, Garerai ... 27 0 0 3. Muhammad Amin, Shingi ... ... 9 3 0 4. Yargai, Shingi ... 9 3 3 5. Sher Khan, Shingi ... 9 3 3 6. Ahmad Khan, Mal Mhel ... ... 18 6 6 Total ... 100 0 0	Award of jirga approved, and decree passed accordingly.
3	54; 5th May, 1897 ...	1. Ahmad Khan, son of Karam Khan, Gandapur. 2. Ramzan Khan, son of Bahadur Khan, of Garra Pathar.	1. Mir Afzal, Wazirgai ... ... 2. Pir Muhammad, Goldsmith.	Robbery of a chadar valued at Rs. 3-12-0.	Decree for Rs. 3-12-0 should be given. Fine also recommended.	Decree approved and passed. We recommend a fine of Rs. 30 in this case in addition to the amount decreed by the jirga, because the thieves assaulted two chaukidars in the course of the offence.
4	60; 2nd April, 1897 ...	Mr. Cliff, Commissariat Officer, Tank.	1. Nazar Din, 2. Bakhtamir, 3. Nazar Gul, } Azpukal Shingis.	Theft of a camel valued at Rs. 60.	Should be dismissed, there being no proof against Mahsuds.	Case dismissed in accordance with jirga finding.
5	62; 5th July, 1897 ...	Saleh, son of Ahmad, caste Kasrani, of Zarkanni.	1. Asad Khan, Shingi ... ... 2. Mohabbat Khan, Shaman Khel.	Theft of 14 cows ...	There being no sufficient proof against the accused, the decree should be passed against persons responsible for Kuram Pass.	Case filed for want of evidence. Pass responsibility cannot be enforced in this case.
6	64; 27th October, 1897	Ghulam Rasul, son of Paind, caste Nasir Powindah, of Kirri Juma Khan.	Sumak, Abdul Rahman Khel ...	Murder of Shah Muhammad, Nasir.	Parties being absent, deferred till next Mahsud jirga meets.	This course approved.

7	65 ; 3rd August, 1897 ...	Nandu Ram, son of Tikaya Ram, caste Mutreja, of Uttar.	1. Lanuri, 2. Muhammad Alam, } Caste Wazirgai Alizai.	House - breaking with theft of jewels valued at Rs. 694-6-0.	Claim against Lanuri, and Muhammad Alam should be dismissed, being unproved against Mahsuds.	Case not proved, and claim dismissed.
8	72 ; 13th January, 1898	Kadir, son of Bakhtawar, caste Bhittanni, of Dabra.	1. Nazar Din, 2. Gula Khan, } Shingis ...	Theft of a bullock valued at Rs. 20.	Decree for Rs. 15 should be given.	Decree passed in accordance with jirga finding.
9	74 ; 15th January, 1898	Mussammat Kai Khela, wife of Fazil, caste Waruki Bhittanni, of Kirri Waruki.	1. Gangi, Shingi ... ... 2. Gulazam, Hamsaya of Shingis.	Theft of a she camel, with a young camel, valued at Rs. 70.	Decree for Rs. 65 should be given.	Jirga award approved, and decree passed accordingly.
10	75 ; 16th January, 1898	Mr. Mercer, Assistant District Superintendent of Police.	... ...	Theft of a revolver ...	... ...	Struck off ; no proof against hill tribes.
11	77 ; 24th January, 1898	Jassu Ram, son of Parma Ram, caste Junji Khel, of Tank.	1. Sultan, Koth Khel ... ... 2. Lal Khan, Malikdinai. 3. Turiti, son of Lalin, caste Malikdinai.	House - breaking with theft.	... ...	Case struck off ; no proof against hill tribes.
12	78 ; 1st February, 1898	1. Ahmad Yar, son of Lashkar, caste Kaulzai. 2. Shaishta Khan, chaukidar of Sheikh Sultan.	1. Ali Khan, 2. Kamar Din, 3. Gul Sher, } Chund Khel Alizai.	House - breaking and causing a wound to complainant No. 2.	Should be dismissed, there being no proof against Mahsuds.	Case dismissed for want of evidence.
13	79 ; 17th February, 1898	Sher Dil, son of Muhammad, caste Miani, of Kot Nawaz.	1. Mirza, 2. Gulzada, } Abdul Rahman Khels.	Theft of two bullocks...	Rs. 30 should be decreed ...	Decree in accordance with jirga finding approved.
14	81 ; 18th February, 1898	Bhoja Ram, son of Balik Ram, caste Khatri, of Tank.	1. Charkha, 2. Mirza, 3. Nephew of Khoidad, } Caste Shaman Khels.	House - breaking with theft of articles of food valued at Rs. 34.	Rs. 34 should be decreed ...	Decree passed in accordance with jirga finding.
15	82 ; 27th February, 1898	Guldad, son of Azad, caste Dhedi Jat, of Turan Nan.	Azak, son of Sarwari Khan, Bhittanni, of Kirri Khicha Jandola.	Theft of a bullock valued at Rs. 45.	Rs. 25 against accused should be decreed.	Decree passed in accordance with jirga finding.
16	83 ; 27th February, 1898	Jassu Ram, son of Kanhiya Ram, caste Taneja, of Uttar.	1. Abdulla Khan, Powinda Nasir Khangi. 2. Daulat Khan, Shaman Khel Zari Khel. 3. Ashik Khan, Shaman Khel.	House - breaking and inflicting a wound on Lorinda Ram.	Claim should be dismissed, it not being proved against Mahsuds.	Claim dismissed. Case filed.
17	84 ; 27th February, 1898	Lekhu Ram, son of Jhangi Ram, caste Sachdeo, of Katawaz.	1. Guldad, 2. Asperlai, 3. Nek Muhammad, 4. Mirza Khan, } Abdul Rahman Khels.	Theft of piece goods valued at Rs. 108-9-0.	Should be dismissed, there being no proof.	Case dismissed.

List of Cases committed by the Mahsuds in British Territory decided at Tank in November, 1898—continued.

Serial No.	No. in the List sent to Commissioner with this Office No. 473, dated 17th October, 1898, and date of Occurrence.	Name of Complainant.	Name of Accused.	Nature of the Offence.	Finding of Jirga.	Orders of the Deputy Commissioner and Political Officer.
18	85; 3rd March, 1898 ...	Zafar, son of Ladji, caste Atman Khel Bhittanni.	1. Gulzada, brother of Gandapur, Abdul Rahman Khel. 2. Shaistam, Shingi. 3. Shahwarang, Abdul Rahman Khel.	Robbery of two bullocks and clothes valued at Rs. 53-8-0.	... ...	Accused absent. A clear case. Decree for Rs. 30 passed against accused.
19	86; 20th March, 1898...	Ustrana, son of Mitha, caste Bhittanni, of Kirri Ahmari.	1. Nazar Gul, Uzbukai ... ... 2. Umar Khan, son of Bahadar Khan caste Haji Khel Shingi. 3. Unknown.	Theft of 15 sheep valued at Rs. 60.	Decree for Rs. 45 should be given.	Decree approved and passed.
20	87; 20th May, 1898 ...	Gulzar, Chaukidar, for— Sultan. Mihr Khan. Shah Kalim. Rahmati of Dabra.	Asad and Gangi, Shingis ...	Theft of 11 cows ...	Decree for Rs. 100 should be passed against accused.	Decree for Rs. 100 approved.
21	88; 28th March, 1898 ...	Mohana, son of Mirbaz, caste Sheikh, resident of Kulachi.	1. Asal Khan, 2. Isparlai, } Abdul Rahman Khels.	Robbery of a she camel with saddle and kajawa valued at Rs. 55. Recovered Rs. 5.	Decree for Rs. 30 should be given	Degree for Rs. 30 against accused approved.
22	89; 21st December, 1897	Lieutenant Browne, 6th Punjab Infantry.	1. Khalu, 2. Shah Gul, 3. Shahtara, 4. Isparlae, 5. Majid, } Caste Abdul Rahman Khels.	Theft of clothing, &c., from Murtaza dâk bungalow.	... ...	Accused absent. Decree for Rs. 284-10-0 passed against Khalu, Abdul Rahman Khel, without being placed before a jirga.
23	90; 15th February, 1898	Akhtiar, son of Ali Khan, caste Tatta Bhittanni, of Cheshan Kach.	Asad Khan and Piao, Shingis ...	Lurking house-trespass with theft of five cows valued at Rs. 85.	Decree for Rs. 75 against accused should be given.	Jirga award approved, and decree passed accordingly.
24	92; 18th March, 1898...	Resuldad, Tator	... ...	Theft of six cows ..	... ...	Case filed for want of evidence.
25	93; 21st March, 1898 ...	1. Wadha, son of Muhammad Yar, Jat. 2. Mihrdad, son of Azad, caste Jat, of Turan Nan.	1. Juma Gul, 2. Isparlai, } Jalal Khels ... 3. Zafar, nephew of Dinak, Bibizai.	Theft of a she camel with a young camel valued at Rs. 220.	... ...	Case struck out; no proof against hill tribes.

26	94 ; 25th March, 1898 ...	Mussammat Tulsibai, wife of Jangi Ram, of Tator.	... ...	Theft of sugar, oil and a cock valued at 10 annas.	... ...	Case struck out ; no proof of any kind.
27	95 ; 2nd April, 1898 ...	Mr. Kettlewell and servants ...	1. Bahadur, 2. Ahmad Khan, } Abdul Rahman Khel. 3. Daulat Khan and another, Shaman Khel.	Theft of certain goods, Rs. 129.	Decree recommended for Rs. 127.	Decree for Rs. 127 passed against accused.
28	96 ; 16th April, 1898 ...	1. Nur Muhammad, son of Khudai Rahm, 2. Muhammad Hayat, son of Khudai Rahm, } Caste Indar, of Khorasan.	1. Hajim, 2. Murghae, 3. Budrudin, } Shabi Khel	Robbery of piece goods, &c., valued at Rs. 52-8 0.	Should be deferred till the next Mahsud jirga meets, complainant being absent.	This course agreed to.
29	97 ; 16th April, 1898 ...	Sarwar, son of Yaran, caste Gishkori Biloch, of Kirani Mail Cart Chauki.	1. Salim, 2. Almar, } Abdur Rahman Khels.	Theft of a camel valued at Rs. 60.	Decree should be passed against brother of Kapip, Abdul Rahman Khel, for Rs. 60, Kapip being dead.	Jirga's award approved.
30	98 ; 21st April, 1898 ...	Zumma, son of Bira, caste Tomsari, of Keth (Bhakhar).	1. Nadir Khan, 2. Ekam Khan, } Shingis	Theft of a camel valued at Rs. 70.	Decree for Rs. 50 should be given	Jirga award approved, and decree passed accordingly.
31	No. 99 ; 7th April, 1898	1. Lawarg, son of Guldad ... 2. Khudai Rahm, 3. Sher, } Sons of Khasor, caste Zarkanni. 4. Hakim, son of Muhammad, Gundapur. 5. Kamar Din, son of Nasir Din, Baghbai. 6. Dur Muhammad. 7. Ibrahim.	1. Asal Khan, 2. Kapit, 3. Aya Khan, 4. Sadamir, 5. Abdulla Khan, 6. Niamat, 7. Bakhta Mir, } Caste Malikdinai.	Robbery of 24 cows, a rifle, a chapli and Rs. 40 in cash.	Decree for Rs. 510 against Darre Khan, Nekzan Khel, should be given.	Do. do.
32	100 ; 14th April, 1898 ...	Jas Ram, son of Gila Ram, caste Khandhja, resident of Kulachi.	1. Muhammad Yar, 2. Charkha, 3 Asal Khan, 4. Mihrdad, 5. Nezam, 6. Saleh Mir, 7. Mirza Khan, 8. Zardam and others, } Shaman Khels.	Dacoity of jewels and wearing apparel valued at Rs. 3,733-8-0.	Decree for Rs. 1,312 should be given.	Cases Nos. 32 and 33 below were part of the same raid. The jirga unanimously found that both offences were committed by the accused, but recommend that a decree for Rs. 1,312 should be given instead of the sum claimed. We consider this sum an extremely low estimate of the value of the property stolen, and think that property of the value of at least Rs. 2,000 was taken. Our orders are that a decree for Rs. 2,000 should be given in this case and blood-money to the amount of Rs. 720 awarded in case No. 33. In addition to this, owing to the serious nature of the offence, we recommend that a fine of Rs. 280, making the total Rs. 3,000 in all, should be imposed.

List of Cases committed by the Mahsuds in British Territory decided at Tank in November, 1898—continued.

Serial No.	No. in the List sent to Commissioner with this Office No. 473, dated 17th October, 1898, and date of Occurrence.	Name of Complainant.	Name of Accused.	Nature of the Offence.	Finding of Jirga.	Orders of the Deputy Commissioner and Political Officer.
33	10 ; 14th April, 1890 ... Shiranis.	Alam Sher, caste Zarkani, of Zarkani.	1. Muhammad Yar, 2. Charkha, 3. Asal Khan, 4. Mihrdad, 5. Nezam, 6. Saleh Mir, 7. Mirza Khan, 8. Zardam and others. } Shaman Khels.	Murdur of Khan Muhammad, Zarkanni, and Ghulam Kadir, Isa Khel.	Decree for Rs. 720 should be given	See above.
34	101 ; 21st July, 1898 ...	Parma Ram of Khadak Kot ...	1. Guldad, Abdul Rahman Khel. 2. Mirza, Shirani. 3. Dangar Khan, 4. Nika Khan, } Abdul Rahman Khel.	Theft of Rs. 30-8-0 property.	... ...	If complainant, who is absent, takes oath, decree for Rs. 30-8-0 will be passed against accused.
35	102 ; 24th May, 1898 ...	Kasor, Miani, of Kot Khadak, per Ahmad Din,	1. Guldad, 2. Digar, 3. Bakal, } Abdul Rahman Khels. 4. Mirza, Shirani, Hamsaya of Abdul Rahman Khels.	Lurking house-trespass with theft of a rifle and house property and jewels valued at Rs. 256-8-0.	Should be dismissed, there being no proof against Mahsuds.	Case dismissed for want of proof.
36	104 ; 17th May, 1898 ...	Hakim, son of Ali Khan, caste Suleman Khel.	1. Dargai, 2. Isparlai, } Abdul Rahman Khels. 3. Tor, Shirani, Hamsaya of Abdul Rahman Khels.	Theft of 2 sheep valued at Rs. 10.	Rs. 8 should be decreed	Decree for Rs. 8 passed against accused in accordance with finding of jirga.
37	105 ; 21st June, 1898 ...	Gadde Khan	1. Tor Khan, Shirani ... ... 2. Dangar, Alizai. 3. Guldad, Abdul Rahman Khel.	Theft of 18 cows ...	No proof at present against the men charged. Recommended that the case be deferred to another jirga.	Agreed to.
38	106 ; 13th July, 1898 ...	Sher Dil, son of Namder Sheikh of Garwiki.	1. Dagara, Wazirgai ... ... 2. Tor, Shirani. 3. Guldad, Abdul Rahman Khel.	Theft of 8 cows valued at Rs. 178. Recovered 5 cows valued at Rs. 123.	Should be deferred till next Mahsud jirga meets.	Agreed to. Case deferred accordingly.
39	—; 8th March, 1898 ...	Bashar, son of Umar, caste Ama Khel, resident and lambardar of Nadar.	Said Ghulam, Daur, } Ama Khel	Theft of a camel valued at Rs. 36.	Should be dismissed, complainant being absent.	We agree. Case dismissed.

40	—; 23rd May, 1898 ...	Miru, son of Ahmad, caste Baloch, of Garra Mamrez.	Abdulla, Faridae Alizai	Theft of a bullock valued at Rs. 50. Animal recovered on payment of Rs. 20 as bhunga.	Decree for Rs. 20 should be given	Award confirmed and decree passed.
41	—; 18th July, 1898 ...	Shahra, son of Hosain, caste Lishari, resident of Tank.	1. Asal, 2. Muhabbat, 3. Muhammad Akbar, } Guri Khel Alizai.	Robbery of 5 camels valued at Rs. 445 and wounding the complainant.	Decree for Rs. 300 should be given.	Jirga award confirmed, and decree passed accordingly.
42	—; 5th August, 1898 ...	Piara Ram, son of Pokhar Ram, caste Bareja, of Gomal. Kotu Ram, son of Murli, of Murtaza. Takht Ram. Gele Ram.	1. Gulab Din, 2. Amar Din, } Abdul Rahman Khels.	Dacoity of jewels, a bullock, wearing apparel, valued at Rs. 267-0-6. Recovered Rs. 10-7-6.	Parties absent; should be deferred till next Mahsud jirga meets.	Case deferred.
43	—; 19th September, 1898	Dina, camelman, servant of Abdul Rahman, Camel Contractor.	Gungi, Shingi	Theft of a camel valued at Rs. 80.	Decree for Rs. 85 should be given.	Jirga award approved, and decree passed accordingly.
44	—; 11th October, 1898	Nazar Khan, Zangi Khel Nazir, of Kirri Nazar Khan.	1. Isparlae, Abdur Rahman Khel 2. Nazardad, 3. Shahtazar, 4. Alladad, 5. Rasul Khan, 6. Pezwal, 7. Reshmin, } Abdul Rahman Khels. 8. Guldad, 9. Daulat, } Shaman Khels. 10. Abdulla, 11. Shahwal, 12. Khar Khan, } Faridae Alizais. 13. Nadir, Abdur Rahman Khel.	Theft of 60 goats valued at Rs. 202. Recovered 58 goats valued at Rs. 196-8-0.	Decree for Rs. 8 should be given	Decree for Rs. 8 passed accordingly.
45	—; 15th October, 1898	Yaran, son of Gulan, caste Kumbhar, of Gara Baloch.	1. Mohabat 2. Muhammad Akram, 3. Samandar, } Guri Khels	Theft of 2 camels valued at Rs. 160.	Decree for Rs. 160 should be given.	Jirga award approved, and decree passed accordingly.
46	—; 21st June, 1898 ...	Tanrae, Bhittanni Warspun, of Kirri Khairu.	Gangi, Shingi, and Gul Azam, Shingi.	Theft of 3 camels ...	... ...	Case incomplete as yet; the statement of a man named Yasin has to be taken on oath and settlement of claim rests on this being done.

List of Cases committed by the Mahsuds in British Territory decided at Tank in November, 1898—continued.

Serial No.	No. in the List sent to Commissioner with this Office No. 473, dated 17th October, 1898, and date of Occurrence.	Name of Complainant.	Name of Accused.	Nature of the Offence.	Finding of Jirga.	Orders of the Deputy Commissioner and Political Officer.
			Shiranis.			
47	—; 16th May, 1898 ...	Palak, Shirani Tumandar ...	1. Shaktora and 2. Misa Khel, } Garerai Mahsuds.	Theft of 18 cows ...	Decree for Rs. 270 should be passed against accused.	Award approved, and decree passed accordingly.
48	—; 25th August, 1898	Paindi Khan and Gul Khan, Shibezais of Sheikh Mela.	Ashik Khan, Wazirgai	Theft of 8 cows from Drazinda.	There being no sufficient proof against the accused, the case should be struck off the file.	Case dismissed for want of proof.
49	—; 26th Sept., 1898 ...	Aspin, Hassan Khel Shirani ...	1. Asal Khan, Guri Khel ... 2 Muhammad Akbar, 3 Alibat.	Theft of 11 cows ...	Decree for Rs. 165 should be passed against accused.	Accused absent, jirga award approved, and decree passed in accordance therewith.

Tank,
The 22nd November, 1898.

A. B. KETTLEWELL,
Political Officer, Wana.

T. H. HOMAN,
Deputy Commissioner, Dera Ismail Khan.

Annexure 4.

Letter from H. A. Anderson, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, to T. H. Homan, Esq., Deputy Commissioner, Dera Ismail Khan, dated Camp Kulachi, 11th December, 1898.

I find the following opening sentence in an official letter, dated 6th October, 1898, addressed by Mr. Merk to the Political Officer, Wana:—"The Deputy Commissioner of Dera Ismail Khan has represented to me that the depredations of Mahsud Waziri robbers and thieves on the border of his district have of late been passing endurance, and that it is time that the consequent insecurity to life and property were put an end to." You were lately associated with Kettlewell at Tank in going through all cases committed since August, 1895, by Mahsuds on the border of the Dera Ismail Khan District. So you are in a good position to judge of the misdeeds of the Mahsuds and the state of security on the border. I should very much like to know, for the information of Government, whether you think now that the words used by Merk, which I have quoted, are strictly applicable to the situation. I have analyzed the cases which came up for settlement before Kettlewell and yourself, and find that while there were five robberies, one dacoity and one murder, the majority of cases were cases of theft, house-breaking and lurking house-trespass. In all there were 49 cases, in 14 of which there was no evidence that Mahsuds were concerned. I hardly think that these figures justify the description given by Merk of the state of things on the Dera Ismail Khan border, and I certainly never had the least reason for believing that you considered things were as bad as he describes, quoting you as an authority.

Secondly, do you think that the Border Military Police of the Dera Ismail Khan border are as efficient as they should be, and that they patrol sufficiently? If they are sufficiently disciplined and patrol properly, how is it that Mahsud thieving parties are more numerous and successful than formerly? The Border Military Police are now armed with Sniders; why can they not cope with the Mahsud thieves and robbers?

Annexure 5.

Letter from T. H. Homan, Esq., Deputy Commissioner, Dera Ismail Khan, to H. A. Anderson, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, dated Dera Ismail Khan, 15th December, 1898.

Your letter of 11th instant regarding offences committed by Mahsuds in this district since August, 1895. Mr. Merk was labouring under a mistake in considering that I made the very strong representation you have quoted from his letter. To the best of my recollection all that I said to him when he asked me about Mahsud raids was that they had considerably increased during the last few months. I certainly did not say the state of things was past endurance and attended with great insecurity to life and property.

Having been lately associated with Mr. Kettlewell at Tank in putting all Mahsud offences committed since August, 1895, except those already settled, before jirgas, and seeing that with a few exceptions most of these offences consisted of raids in which cattle were carried off or were petty burglaries, I am of opinion that the words which Mr. Merk through some misunderstanding represented me as saying were not justified by the situation, and that the state of affairs was not nearly so serious as they made out. As regards the Border Military Police, I do not think that it is as efficient as it might be made, if properly officered and supervised. Since Mr. Mercer left it, except for a short time, during which Ghulam Muhammad Khan, Assistant District Superintendent, Police, was in charge of it, it has been under the

control of the Sub-Divisional Officer, Tank, who has no time to look after it as it should be looked after, and I fear, in consequence, little has been done towards teaching the men to use the Sniders with which they have been for some time armed, or towards seeing that they really do the patrolling they are ordered to do, and I think the sooner a special officer, a European if possible, who would devote his whole time to them, is appointed, the better.

Annexure 6.

Letter from H. A. Anderson, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, to the Chief Secretary to Government, Punjab, dated Dera Ismail Khan, 30th January, 1899.

With reference to this office letter, dated the 4th October, and the correspondence ending with your letter, dated the 8th instant, I have the honour to forward a copy of letter, dated $\frac{8th}{10th}$ instant, from the Political Officers, Tochi and Wana, together with the enclosures, in original, regarding the settlement of cases in which Government or travellers in the Tochi Valley were the complainants against the Mahsuds.

2. The recommendations of the Political Officers as to the fines and compensation to be recovered from the Mahsuds are tabulated in two Appendices, A and B. I approve of the joint recommendations of the Political Officers, and am authorising the Political Officer, Wana, to take steps to recover the arms recommended to be recovered in the cases in which travellers are the complainants. In regard to the cases in which Government servants or property were injured, I solicit early sanction to the recommendations of the Political Officers.

3. I beg to request that copies of the enclosures, which are submitted in original, may, when printed, be supplied for the use of this office.

Annexure 7.

Letter from J. G. Lorimer, Esq., C.S., Political Officer, Tochi Valley, and A. B. Kettlewell, Esq., C.S., Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated Tochi, 8th January, 1899, *and Wana, 10th January,* 1899.

We have the honour to submit herewith two lists of cases (I. and II.) showing the Government and travellers' claims dealt with by us in the recent jirga of Dauris, Waziris and Mahsuds, held at Bannu. Our recommendations as to the fines and compensation to be realized are tabulated in two Appendices (A and B) of this letter.

2. It will be observed from the lists that a few cases have been held over for further enquiry. When this has been made our joint recommendations in regard to these will be submitted.

3. Where a sum to be recovered is partly a Government fine and partly compensation, the portion payable as compensation has been made, where possible, realizable from Waziris and Dauris in order to reduce the delay in redress to private individuals to a minimum.

4. As some doubt was expressed as to the advisability of employing jirgas in Government cases, we beg to quote case No. 1 (3) as an extreme instance of this procedure. In this case there was no evidence or information such as a Government officer could have taken action upon, and the only

alternative to taking the opinion of Maliks was that we should dismiss the case *in limine*. We believe that a perusal of the list of Government cases will show that jirgas have nowhere been employed by us with prejudice to the interests of Government. We have not proposed to dismiss any Government case in which there is reliable evidence or information against the accused.

5. Our recommendations on the lists submitted are somewhat more detailed than those conveyed in the Appendices. We would request that the orders of Government may be passed upon the recommendations as expressed in the Appendices, so that we may be left a free hand as to the distribution of the fines or compensation within the tribe, as expediency and further enquiry may indicate, upon particular sections or individuals.

6. The final instructions given us for the disposal of cases between Mahsuds and Dauris were that nothing beyond a friendly tribal settlement should be attempted. The attempt was made, but was unsuccessful, and we believe that from the nature of the case a friendly settlement between these two tribes is impossible. We would suggest that whenever an opportunity occurs the cases of the Dauris against the Mahsuds, together with any cases which the Mahsuds may have against the Dauris, should be taken up in the same manner as the travellers' cases against Mahsuds and Waziris have been on the present occasion. The Political Officer, Tochi, considers that the attitude of the Dauris to the British Government is at the present time all that could be desired, but he doubts whether this desirable state of matters will continue if Government declines to intervene effectually to obtain reparation for the Dauris against Mahsud aggressions, especially as Government now realises land revenue from the Dauris.

7. The Political Officer, Tochi, recommends that the claims of revenue-paying Waziri villages in the bed of the Tochi, which are practically an integral part of Daur, should be taken up in the same manner as Dauri cases proper, but he does not desire to press this point so strongly as these villages are not entirely helpless, and are able, to some extent, with the help of their kinsmen in the hills, to obtain redress from the Mahsuds.

Annexure 8.

Appendix A.

Fines to be realised in Government cases.

K. = Kabuli.

B. = British.

——	Tribe.	No. of Case.	Amount of Fine.	Remarks.
			Rs.	
Mahsuds ...	Jalal Khels ...	I 5	1,000 B. or 500 B., and one Martini-Henry rifle of good quality in good condition.	Government fine as complainant does not desire an amicable settlement with his brother's murderer.
	Do. ...	I 8	300 B.	Payable as compensation to owners.
	Do. ...	I 13	450 B.	Government fine.
	Do. ...	I 15	350 B.	Rupees 210 Government fine. Rs. 140 compensation to owners.
	Do. ...	I 17	500 B.	Government fine.
		Total ...	2,600 B. or 2,100 B. and a rifle.	
	Shabi Khels ...	I 12	400 B.	Government fine.
	Do. ...	I 16	1,000 B.	Rupees 800 Government fine. Rs. 200 compensation to levy Sowar.
		Total ...	1,400 B.	
	Marsanzais ...	I 7	120 B.	Payable to Dauris fined.
Waziris ...	Bakka Khels ...	I 1	31 B.	Payable to Government, which advanced ransom money.
	Mohmit Khels ...	I 8	150 B.	Payable to owners as compensation.
	Do. ...	I 17	500 B.	Rupees 300 payable to heirs of deceased and Rs. 200 to Commissariat.
		Total ...	650 B.	
	Tori Khels ...	I 13	300 B.	Payable as compensation for levy disabled.
Dauris	Dauris	I 13	150 B.	Government fine.

J. G. Lorimer,
Political Officer, Tochi.

A. B. Kettlewell,
Political Officer, Wana.

Annexure 9.

Appendix B.

Compensation to be realized in Travellers' cases.

B. = British.

K. = Kabuli.

—	Tribe.	No. of Case.	Compensation payable to Complainants.	Remarks.
			Rs.	
Mahsuds ...	Jalal Khels ...	II 1	88 B.	
	Do. ...	II 2	50 B,	
	Do. ...	II 3	60 B.	
	Do. ...	II 6	130 K.	
	Do. ...	II 7	300 B.	
	Do. ...	II 9	100 B.	
	Do. ...	II 10	200 B.	
	Do. ...	II 13	53½ K.	
	Do. ...	II 14	162 K. 500 B.	
	Do. ...	II 17	450 B.	
	Do. ...	II 18	205½ K.	
	Do. ...	II 21	193 K.	
	Do. ...	II 22	400 B.	
	Total ...	—	2,148 B. and 744 K.	
	Marsanzai	II 5	75 B.	
Waziris	Mohmit Khels ...	II 2	50 B.	
	Do. ...	II 13	53½ K.	
	Do. ...	II 18	205½ K.	
	Do. ...	II 22	200 B.	
	Total ...	—	250 B. and 259 K.	
	Tori Khels... ...	II 5	50 B.	
Dauris	Dauris	II 5	25 B.	

J. G. Lorimer,
Political Officer, Tochi.

A. B. Kettlewell,
Political Officer, Wana.

Annexure 10.

List No. I.

Injury to Government Servants or Government Property.

Serial No.	Tochi Register No. of Case, with Year.	Place and Date of Occurrence.	Complainants in detail.	Accused (Tribe only).	Property taken or other Damage.	Opinion of Political Officers, Tochi and Wana.
1	100; 1897 ...	Saidgi Military Post; 6th 7th February, 1897.	Buta Singh, Sub-Overseer, Public Works Department.	Guri Khels	Theft of a pony, which was recovered for Rs. 31.	Case dismissed as against Mahsuds. Money should be recovered from Gulate. Bakka Khel. A. B. Kettlewell, Political Officer, Wana. J. G. Lorimer, Political Officer, Tochi. Dated Bannu, 3rd December, 1898.
2	223; 1897 ...	Soor Kamr; 4th April, 1897.	Empress...	Jalal Khels and Abdullais.	Attack on dâk ekka, murder of Muhammada coachman, wounding Bhola, Bhishti, and killing ekka pony and robbery of miscellaneous property worth Rs. 195.	In this case the Tochi Waziris concerned make no claim against Mahsuds. The Dauris interested claim against Jalal Khels. Gul Khan, Barakzai, and Din Muhammad, Dauri Maliks, consider that Shekh Mansur, Dauri Malik, should be allowed to put forward two witnesses who either recognized the accused at the time of outrage or heard the accused admit their guilt afterwards. Talib. Abdur Rahman Khel Mahsud Malik, thinks oath of innocence should be taken from the accused and Kargai and Karim Khan, Jalal Khel Mahsud Maliks. Shekh Mansur has allowed his witnesses to go home, and even if they were present we should not with regard to absence of confirmation by circumstantial evidence or otherwise be prepared to accept their testimony. We consider this case not proved against the Mahsuds. Fines have already been realized from Dauris and Tochi Waziris. A. B. Kettlewell, Political Officer, Wana. J. G. Lorimer, Political Officer, Tochi. Dated Bannu, 25th December, 1898.
3	475; 1897 ...	Soor Kamr; 16th July, 1897.	Empress...	Jalal Khels and Abdullais.	Theft of 12 camels and firing shots on Military pursuit party, in which a sepoy was wounded.	The jirga in this case have given the oath to Zakke Khan, Ghaibadin and Zarre Khan, accused, and their Malik Karim Khan, and the oath of innocence has been duly taken in the presence of the jirga. We consider the case not proved against the accused Mahsuds. A. B. Kettlewell, Political Officer, Wana. J. G. Lorimer, Political Officer, Tochi. Bannu, 8th December, 1898.

4	549; 1897 ...	Soor Kamr; 19th Aug., 1897.	Empress..	Abdullai, Khushali (Tori Khels) and Mohmit Khels.	Attack on dâk ekka, murder of 2 sepoys of 25th Punjab Infantry, a coachman and Telegraph Signaller and carrying off 2 Martini-Henry rifles.	In this case the Tochi Waziris concerned claimed against Abdullai Mahsuds on the ground that Amr Din and Abdullahnir and Limar, Abdullai lohar, took part in outrage. Arbitrators appointed as between Abdullais and Waziris found that the Abdullais could clear themselves by oath of following compurgators: (1) Fazal, (2) Mamak, (3) Zaffar Khan, (4) Azim, Maliks, (5) Darre, (6) Zarghun Shah, (7) Gul Shah, (8) Usman, Abdullais, to effect that the three Abdullais named did not take part in the offence nor *steal* the rifles. Darre, Amam, Fazl, Mamak, Zaffar, Gul Shah and Zarghun Shah, Abdullais, who are present, are willing to take oath that the rifles lost have never come in any way into the possession of Amr Din, Abdullahnir or Limar. We do not consider it necessary that this oath should be taken. The Dauris claimed against Jalal Khels, especially Mohabbat, and opinions were taken from Abu Khan, Marwat, Talib, Abdurrahman Khel Malik, and Mirai, Darpa Khel. The Marwat Malik considers that Jalal Khel accused with two Maliks and seven Motabars should take oath of compurgation. The Mahsud Malik considers that oath of accused and one Jalal Khel Malik will be sufficient, while the Dauri Malik would allow the Dauris to produce two witnesses who either saw the accused committing the offence or heard them admit their guilt. We have heard the witnesses produced by the Dauris, Jasim Gul and Mad Amir. They are not men of any position, and we do not consider their testimony reliable. Their story is that Mohabbat, Jalal Khel, said in their presence that of the two rifles lost one was with the Jalal Khels and one with the Tanis, and that both could be recovered on payment of Rs. 2,000. This story is in itself improbable for several reasons. Kargai and Karim Khan, Jalal Khel Maliks, are willing to take oath that neither of the rifles ever came among the Jalal Khels. We consider the charges against Abdullais and Jalal Khels in this case not proved. A large fine has already been recovered from the Dauris, Mohmit Khels and Tori Khels. A. B. KETTLEWELL, Political Officer, Wana. J. G. LORIMER, Political Officer, Tochi.
5	505; 1897 ...	Parmat graveyard between Ajam chauki and Saidgi Post.	Empress through— (1) Khanbad Shah, Bakka Khel. (2) Nandram, son of Beli Ram, Narola. (3) Ram Dyal, son of Dasu Ram, Golati. (4) Ram Lal, son of Pritam Das, Bhaggat, of Idak.	Jalal Khel and Marsanzai.	Murder of Murad Shah, Jamadar, Levies, Saidgi, and carrying off his Martini-Henry rifle, with Rs. 68 cash and other property worth Rs. 44-1-6 from Nos. 2 to 4.	In this case the relatives of the deceased Levy Jamadar, Murad Shah, have from the first consistently stated that the murder was committed by Aki Khan, Jalal Khel, who was accompanied at the time by a gang consisting mostly of Jalal Khels but including also one Marsanzai Mahsud, and at least one Tori Khel Waziri. Aki Khan's defence is that the claim was suggested to the Bakka Khels by Dawar Khan, Shabi Khel, a personal enemy of his and one of the principal witnesses against him. The Jalal Khel Maliks present allege the existence of bitter enmity between Bakka Khels and Jalal Khels owing to a successful raid by the former on the latter some years ago, in which they say three Jalal Khels were killed. We do not consider the enmity of Dawar Khan against Aki Khan nor the tribal enmity, if such exists between Bakka Khels and Jalal Khels, sufficient to discredit entirely Khan Bad Shah's claim and evidence. He must know who the murderers of his brother really were, and we cannot suppose that in order to please Dawar Khan or gratify the ill-feeling of his tribe against the Jalal Khels he would suppress his claim against the real murderers and bring it against a mixed gang of Jalal Khels and others. We

List No. I.—*continued*

Injury to Government Servants or Government Property—continued.

Serial No.	Tochi Register No. of Case, with Year.	Place and Date of Occurrence.	Complainants in detail.	Accused (Tribe only).	Property taken or other Damage.	Opinion of Political Officers, Tochi and Wana.
						therefore consider that Aki Khan or his section should be held responsible for the murder, and in our opinion a suitable order would be that the Jalal Khels should either pay a fine of Rs. 1,000 to Government, or a fine of Rs. 500 and surrender a Martini-Henry rifle of good quality and in good condition. A. B. Kettlewell, Political Officer, Wana. J. G. Lorimer, Political Officer, Tochi. Bannu, 25th December, 1898.
6	51; 1898 ...	Post Saidgi 17th/18th January, 1898.	Empress	Abdullai, Umar Khel, Shabi Khel, Marsanzai and Tori Khel.	Theft of two officers' ponies, recovered by Levy pursuit party.	Further particulars of wounded thief have been furnished by Atlas Khan, formerly Civil Officer, Saidgi, who saw him, and file made over to Political Officer, Wana, who will endeavour to identify the man. A. B. Kettlewell, Political Officer, Wana. J. G. Lorimer, Political Officer, Tochi. Bannu, 25th December, 1898.
7	165; 1898 ...	Kajuri Post; 19th/20th January, 1898.	Do.	Marsanzai	Attempt to break through the wall of Kajuri Post.	After reading the papers and seeing Ghazze's wound we are satisfied that Ghazze is the man who attempted to break into the Kajuri Post and was wounded in so doing. The wound is in the place assigned to it by the information before Ghazze had been seen by any Government Officer. In this case a fine of Rs. 180 was collected from the Waziris and Dauris adjoining Kajuri. Rupees 60 recovered from the Tori Khels should remain on them as they were accomplices, but the Rs. 120 paid by the Dauris should be recovered from Ghazze and repaid to the Dauris. A. B. Kettlewell, Political Officer, Wana. J. G. Lorimer, Political Officer, Tochi. Bannu, 8th December, 1898

8	348; 1898 ...	Near Boya Post; 9th February, 1898.	Bhai Khan, son of Zaman, of Isa Khel; Ramzan, son of Muhammad Zaman; Barkhurdar of Karra Kullo (Isa Khel Tahsil); and Ali Khan, Orderly, Political Officer.	Jalal Khels	Theft of seven camels with property worth Rs. 73. One camel died with the accused and the rest (six) recovered on payment of ransom, Rs. 370 British coin.	The seven camels were traced by Political Officer, Tochi, and party next morning to the Zuri Narai Pass leading out of Tochi into Khaisor (Mohmit Khel country). Alizai, Mohmit Khel, then hamsaya of Khan Muhammad Khan of Muhammad Khel, a well known agent of the Jalal Khels in the Tochi, was sent to look for the camels. He returned the fifth day and reported that he had found six of them with Mamak and Amldar, Bhittannis of Sarataka in Band. The Political Officer, Wana, has been unable to obtain any confirmation of this story and considers it intrinsically highly improbable. On the other hand, Nazr Shah, a Bhittanni Malik, states that his son saw six of the camels with the Jalal Khels. Momazzi, Machi Khel Mohmit Khel Malik, reported that not long after the loss that he had seen camels, probably those in question, among the Jalal Khels, and Nazir Khan and Ali Khel, his companions, have corroborated this. There seems no doubt that the camels were stolen by Jalal Khels with connivance of Mohmit Khels, and probably of Alizai himself. Rs. 370 ransom and Rs. 80 value of one camel (total Rs. 450) remain to be recovered. We recommend that Rs. 300 be recovered from the Jalal Khels and Rs. 150 from the Mohmit Khels of Khaisor. A. B. KETTLEWELL, Political Officer, Wana. J. G. LORIMER, Political Officer, Tochi. Bannu, 25th December, 1898.
9	327; 1898 ...	Near water spring on the Spin Chilla route; 1st March, 1898.	Empress	Abdullai, Garrerai and Guliram, Taji Khel outlaw.	Murder of Habibulla, sepoy of 33rd Punjab Infantry, and robbery of 41 Commissariat goats worth Rs. 286.	Political Officer, Wana, will make enquiries into this case, and, if possible, the Khidder Khels and Manzar Khels will be sent to Wana to prosecute their claim. File made over to Political Officer, Wana. A. B. KETTLEWELL, Political Officer, Wana. J. G. LORIMER, Political Officer, Tochi. Bannu, 25th December 1898.
10	135; 1898 ...	Spina Punga in Shindar; 26th March, 1898.	Do.	Nazar Khel, Abdullai, Haibat Khel.	Firing shots on Cavalry grass-cutting party, wounding a sowar, a horse, and killing a mule.	Political Officer, Wana, will make enquiries in this case. File made over to Political Officer, Wana. A. B. KETTLEWELL, Political Officer, Wana. J. G. LORIMER. Political Officer, Tochi. Bannu, 25th December, 1898.
11	—	Saidgi; $\frac{18th}{19th}$ April, 1898	Do.	Marsanzai	Theft of a rifle from the 1st Punjab Infantry.	File made over to Political Officer, Wana, who will make further enquiries as to whether Zarif Khan, Marsanzai, was wounded in the commission of an offence in the Tochi. A. B. KETTLEWELL, Political Officer, Wana. J. G. LORIMER, Political Officer, Tochi. Bannu, 25th December, 1898.

List No. I.—*continued.*

Injury to Government Servants or Government Property—continued.

Serial No.	Tochi Register No. of Case, with Year.	Place and Date of Occurrence.	Complainants in detail.	Accused (Tribe only).	Property taken or other Damage.	Opinion of Political Officers, Tochi and Wana.
12	370; 1898 ...	Post Idak; $\frac{22nd}{23rd}$ April, 1898.	Empress	Shabi Khel	Prowling of thieves near post and wounding of a thief by a Levy sentry.	We agree that there is very little doubt that Guljang was wounded in the Tochi while prowling near Idak Military Post with criminal intentions. We recommend a fine of Rs. 400 to be recovered, if possible, from Guljang, who is understood to be a personal adherent of the Mullah Powindah. The Mullah Powindah has sent a letter admitting that he was wounded in the Tochi, but pretending it was done by thieves. A. B. Kettlewell, Political Officer, Wana. J. G. Lorimer, Political Officer, Tochi. Bannu, 25th December, 1898.
13	352; 1898 ...	Soor Kamr; 27th May, 1898.	Do.	Jalal Khels, Marsanzai, and Khushali Tori Khels.	Attack on Panjabi coolies and wounding Guljanab Foot Levy, and carrying off his musket.	We are agreed in this case on a consideration of the evidence and circumstances generally and of the opinions submitted by the Maliks nominated by us that the Jalal Khels were undoubtedly concerned in this raid, and that they received assistance from the Tori Khels living south of the Tochi. We consider that a fine of Rs. 900 should be imposed, of which Rs. 450 should be payable by Jalal Khels, Rs. 300 by Tori Khels, and Rs. 150 by Dauris, the latter having failed to make a proper endeavour to trace the criminals. A. B. Kettlewell, Political Officer, Wana. J. G. Lorimer, Political Officer, Tochi. Bannu, 25th December, 1898.
14	574; 1898 ...	On high road between Ahmad Khel and Amzoni; 26th June, 1898.	Do.	Jalal Khels	Attack on Public Works Department coolies and theft of shovels, pickaxes, &c., and robbery of coolies' clothes.	The Maliks appointed by us to give an opinion are unable to give one, and the file is made over to Political Officer, Wana, for further enquiry as to the alleged death of Pilod, Jalal Khel. A. B. Kettlewell, Political Officer, Wana. J. G. Lorimer, Political Officer, Tochi. Bannu, 25th December, 1898.

15	561; 1898 ...	Hinjarki Khwala within the limits of Land Daur; 11th July, 1898.	Empress through Landwals.	11	Jalal Khels	Theft of seven bullocks and firing shots on Cavalry pursuit party. One bullock was recovered for Rs. 13 ransom.
16	439; 1898 ...	On high road one mile east of Idak Post; 4th August, 1898.	Empress...		Shabi Khel, Abdullai and Jalal Khels.	Attack on Levy Commandant's baggage camels and carrying off the camels, which were recovered by levy pursuit party, and killing a mare of a levy sowar.
17	...	Near Boya; 17th August, 1898.	Empress...		Jala Khels, Alizai (outlaw) and Pila, Mohmit Khels.	Murder of Commissariat shepherd and robbery of 42 sheep and goats.

We are agreed that the Jalal Khels committed this raid. The chief Dauri Malik of Land is prepared to take oath that the cattle of his village were raided by Jalal Khels, who also fired at the cavalry pursuit party. Karim Khan, Jalal Khel Malik, is not prepared to swear, even along with the accused Balai, that a bullock lost by the Dauris on this occasion was not recovered or ransomed from Balai. We recommend, therefore, that a fine of Rs. 350 be imposed on Jalal Khels, out of which Rs. 140 will be payable to Dauri owners of cattle as compensation.

A. B. KETTLEWELL, Political Officer, Wana.
J. G. LORIMER, Political Officer, Tochi.

Bannu, 25th December, 1898.

We agree that the leader in this daring attack on the Levy Commandant's camels was Aziz, Shabi Khel, who is present here to-day. The information regarding the other members of the gang is not sufficiently definite to warrant action being taken against them. The fight between the raiders and the levies, who ultimately prevented the camels being taken away, lasted a considerable time, and a large number of shots were fired, which could be distinctly heard in Idak Post. Political Officer, Tochi, considers that the raid is one which calls for severe notice. There was a levy guard with the baggage, and in spite of the guard being well armed with muzzle-loaders the raiders most obstinately endeavoured to carry the matter through, and succeeded in taking the camels a distance of two miles before they were recovered. A levy sowar's horse worth about Rs. 200 was killed. We recommend a fine of Rs. 1,000 be imposed on Aziz, Shabi Khel. If it cannot be recovered from him, it should be recovered from Shabi Khels. Of this Rs. 200 should be payable as compensation to the sowar who lost his horse.

A. B. KETTLEWELL, Political Officer, Wana.
J. G. LORIMER, Political Officer, Tochi.

Bannu, 25th December, 1898.

In this case the opinion of the Mahsud Munsif is that the Jalal Khels should be given oath of innocence. The other two Munsifs think that the two witnesses, who state that they saw the stolen goats in Yargul's possession, should be allowed to take oath on Koran to this. In view of these opinions and circumstances of case and result of enquiries, we consider that the Jalal Khels and Mohmit Khels of Khaisor are both implicated, and that the fine should be paid in equal shares. As the case is a serious one, the Commissariat shepherd having been murdered in afternoon at a distance of 700 yards from Boya Post, we recommend a fine of Rs. 1,000 to be divided as above.

A. B. KETTLEWELL, Political Officer, Wana.
J. G. LORIMER, Political Officer, Tochi.

Bannu, 26th December, 1898.

Annexure 11.

List No. II.

Injury to Travellers in the Daur Valley.

Serial No.	Tochi Register No. of Case, with Year.	Place and Date of Occurrence.	Complainants in detail.	Accused (Tribe only).	Property taken or other Damage.	Opinion of Political Officers, Tochi and Wana.
1	287	Laka Ghundi; 30th October, 1895.	Badr-ud-din, son of Mohy-ud-din, and Bandar Shah and Sanam Khan, son of Khan Baddar of Fatma Khel.	Jalal Khels	Eleven donkeys with property.	In this case the jirga are agreed that decree in favour of complainant should be passed against Jalal Khels for as many donkeys as complainant takes oath to having lost at Rs. 8 per donkey. We approve of this finding, which is unanimous. Oath taken by complainant that 11 donkeys were stolen. We, therefore, recommend a decree for Rs. 88 Sikka be passed against Jalal Khels. J. G. Lorimer, Political Officer, Tochi. A. B. Kettlewell, Political Officer, Wana. Bannu.
2	409; 1896	Near Laka Ghundi; 30th November, 1896.	Gulmat Khan, son of Allahdad, and Nazar Khan, son of Aikam Khan, Paipalis of Birmal.	Do.	Two camels worth Rs. 200 Kabuli.	In this case the jirga are divided. The travellers' munsifs consider that the Jalal Khels are responsible for the whole of the loss, as the camels admittedly came into the possession of Soi, Jalal Khel. The munsifs for the Mahsuds give it as their opinion that the thieves were Mir Gul, his brother and another man, all of Thal village in Tochi, and that Soi only assisted in disposing of the stolen camels and is only responsible for Rs. 10. The Sarpanches recommend that Soi and nine other Jalal Khels should prove his assertion on oath, and on condition of doing so should pay Rs. 10 only. The facts as disclosed show that the Mohmit Khels of Thal and at least one Jalal Khel were in this raid, and we consider that Rs. 50 should be realized from each tribe and paid to complainant. J. G. Lorimer, Political Officer, Tochi. A. B. Kettlewell, Political Officer, Wana. Bannu, 25th December, 1898.
3	362; 1897	Beri Khwala, Hamzoni, in January or February, 1897.	Amir, son of Ilm, Saidgi, of Dande plain.	Do.	One camel, 1 gun, 1 pistol with property.	Jirga unanimously recommend a decree for Rs. 60 Kabuli being passed in favour of complainant against Jalal Khels. We approve of finding, which is unanimous. A. B. Kettlewell, Political Officer, Wana. J. G. Lorimer, Political Officer, Tochi Bannu, 25th December, 1898.

4	273 ; 1897	Tochi Bed south of Khiddi ; 12th / 13th April, 1897.	Anab, son of Hamal, Arsala Khan, Ghulam, Shah, Ghatte, son of Saroghai, Umarzai Waziris of Pirmal's village (Bannu District).	Jalal Khels and Tori Khels.	Six camels worth Rs. 670 and property worth Rs. 22-8-0.	Complainant admits having received full satisfaction. Case may be filed. A. B. KETTLEWELL, Political Officer, Wana. J. G. LORIMER, Political Officer, Tochi. Bannu, 25th December, 1898.
5	353 ; 1897	Camp Miram Shah ; 28th / 29th April, 1897.	Allahyar, son of Umed Ali, of Mianwali, Ahmad, son of Manjhi, Sarwans of Mianwali.	Marsanzai sub-section of Abdullais and Tori Khels.	Three camels worth Rs. 320 British coin.	Jirga have unanimously found that if three persons who are said to have seen two of the stolen camels in the possession of Zarif, Marsanzai, will take oath to this effect, Zarif should be considered guilty. The required oath has been taken in our presence, and we recommend that Rs. 75 be recovered from Zarif or those responsible for him, and from the Tori Khels and Dauris territorially responsible Rs. 50 and Rs. 25 respectively, the value of the camels having been fixed at Rs. 50 each by the jirga. A. B. KETTLEWELL, Political Officer, Wana. J. G. LORIMER, Political Officer, Tochi. Bannu, 26th December, 1898.
6	375 ; 1897 ..	Wuzi Spring near Boya ; 6th / 7th May, 1897.	Aman Shah, son of Boyak, of Kot Kastirai (Khushali).	Jalal Khels	Five camels (recovered on Rs. 150 Kabuli bhunga).	Jirga in this case recommend that decree for Rs. 130 Kabuli be passed in favour of complainant against Jalal Khels. We approve of finding. A. B. KETTLEWELL, Political Officer, Wana. J. G. LORIMER, Political Officer, Tochi. Bannu, 25th December, 1898.
7	604	Palosin grazing-ground near Boya ; 15th October, 1897.	Yaghi Khan, Mir Ali, son of Bokhan, Sirakki Afridi of Gandi (Kohat).	Do.	Theft of four camels ...	In this case we agree with finding of majority of jirga, which is that with regard to four camels the complainant should take oath to that loss, and that he saw them in possession of Jalal Khels. As regards remaining two camels, seven Jalal Khels should be allowed to take oath of innocence. The required oaths have been taken in our presence, and we find the claim for four camels against the Jalal Khels proved and the claim for the other two not proved. We value the camels at Rs. 75 each, and recommend a decree for Rs. 300 against Jalal Khels in complainants' favour. J. G. LORIMER, Political Officer, Tochi. A. B. KETTLEWELL, Political Officer, Wana. Bannu, 26th December, 1898.

List No. II.—*continued.*

Injury to Travellers in the Daur Valley—continued.

Serial No.	Tochi Register No. of Case, with Year.	Place and Date of Occurrence.	Complainants in detail.	Accused (Tribe only).	Property taken or other Damage.	Opinion of Political Officers, Tochi and Wana.
8	582 ; 1898 ...	Raghzai Wuzi near Boya ; 24th October, 1897.	Mamande, Rahman, Pirrai, sons of Miran, Malikshanis of Kurram.	Jalal Khels	Two hundred sheep and goats, and murder of Pashak, and theft of one mare.	The jirga with one exception are of opinion that this should be treated as an inter-tribal case and not as a traveller's case. We agree in this opinion. J. G. Lorimer, Political Officer, Tochi. A. B. Kettlewell, Political Officer, Wana. Bannu, 25th December, 1898.
9	551 ; 1898 ...	Tut Shiga ; 25th October, 1897.	Tor Gul and Muhammad Roz, son of Said Gul, Pathan of Bhanamari (Peshawar).	Jalal Khels and Guli Ram, Taji Khel, outlaw.	Seven donkeys and Rs. 41 cash.	In this case we agree with the majority of the jirga, who are of opinion that complainant should be given oath as to amount of his loss, and that he and one companion should take oath that they saw the stolen property in the possession of Pir Muhammad, Jalal Khel. Complainant has taken oath that he was robbed of seven donkeys and Rs. 41 in cash, and he and a companion have taken oath that they saw the stolen property in possession of Pir Muhammad, Jalal Khel. We consider that decree for Rs. 100 should be passed in favour of complainant against Jalal Khel Mahsuds. J. G. Lorimer, Political Officer, Tochi. A. B. Kettlewell, Political Officer, Wana. Bannu, 7th January, 1899.
10	565 ; 1898 ...	Samie Kour near Khutti Killa ; 5th December, 1897.	Bade, son of Muhabbat ; Saku, son of Said ; Razak, son of Rahmat, Kharotas of Saroba Wargun.	Jalal Khels	Four camels worth Rs. 485 Nandrami.	Majority of jirga in this case have found that complainants should be given oath as to the amount of their loss, and as to the fact of the stolen camels having been seen by them in the possession of Aki Khan and Shah Bahram, Jalal Khel Mahsuds. We consider this a proper finding. Two complainants have taken oath that they were robbed of four camels which they subsequently saw in the possession of Aki Khan and Shah Bahram, Jalal Khels We recommend that decree for Rs. 209 be passed in favour of these complainants against the Jalal Khels. The other complainant lost only miscellaneous property of small value. J. G. Lorimer, Political Officer, Tochi A. B. Kettlewell, Political Officer. Wana. Bannu, 7th January, 1899.

11	555; 1898 ...	Near Boya; 11th December, 1897.	Sikandar, son of Paindah, caste Bidwal, of Jabai Akhora, Tahsil Fatahjang, District Rawalpindi, Daffadar, Commissariat.	Do.	Theft of a camel with property worth Rs. 132-12-0.	In this case the jirga is of opinion that Karim Khan, Jalal Khel Malik, should be given oath that he never said that this camel was stolen by Shadar Gul and that he knows nothing about it, and that accused should be given oath that they did not steal the camel and know nothing about it. We agree with the jirga. The prescribed oaths have been taken, and we consider that the claim must be dismissed. J. G. LORIMER, Political Officer, Tochi. A. B. KETTLEWELL, Political Officer, Wana. Bannu, 7th January, 1899.
12	112; 1898 ...	Spin Chilla; 8th January, 1898.	Sheran, son of Sarwar, Kharoti, of Haibat Killa (Bannu).	Jalal Khels, Abdullais and Guliram, Waziri outlaw.	One camel	The jirga in this case recommend that Guliram, Taji Khel, should be allowed to take oath of innocence. If he refuses to do so, the value of the camel should be recovered from him. If he takes oath the Sarpanches consider that the value of the camel should be recovered from those who are territorially responsible. File should be made over to Political Officer, Wana, in order that an opportunity to clear himself may be given to Guliram. J. G. LORIMER, Political Officer, Tochi. A. B. KETTLEWELL, Political Officer, Wana. Bannu, 25th December, 1898.
13	567; 1897 ...	Khozhai hill near Aghzan Killa; 26th January, 1898.	Niaz Gul, Adamzai, sons of Pirzada Dosalli, Mohmit Khels of Khaisore.	Jalal Khels	Two camels (recovered on payment of Rs. 107 Nandrami bhunga).	In this case majority of jirga are of opinion that ten Jalal Khel Mahsuds should be given oath that Pila and Khangai, Mohmit Khel Waziris, committed the robbery and brought the camels to Shpzhmai and Trezhmai, Jalal Khel Mahsuds, and took half the ransom money. If this oath is taken half the bhunga (which the Mahsud munsifs admit to be Rs. 107 Kabuli) should be recovered from the Jalal Khels and half from the Mohmit Khels. We approve of this finding. The oath has been taken as prescribed, and we recommend that Rs. 53-8-0 Kabuli be recovered from the Jalal Khels and the same from the Mohmit Khels for the complainants. J. G. LORIMER, Political Officer, Tochi. A. B. KETTLEWELL, Political Officer, Wana. Bannu, 7th January, 1899.
14	84; 1898 ...	Zer Hill, 1½ miles north of Lak Ghundi; 7th March, 1898.	Sherjan, son of Khodadad; Ghazi Khan, son of Nek Kadam; and Mazullah, son of Shinakai, Aka Khel Suleman Khels of Takwara, Tank Tahsil, District Dera Ismail Khan.	Do.	Robbery of 18 camels and property worth Rs. 51. Three camels recovered on bhunga of a Rs. 220 Kabuli; 1 camel recovered from Khidder Khels for Rs. 60. Rest (14) are still with the accused; also property.	In this case the jirga are of opinion that oaths should be given to complainant (1) as to amount of bhunga paid by him for recovery of three camels, (2) as to the number of camels originally stolen, and a decree passed in his favour for amount of bhungha and number of camels to which he takes oath. We agree with the finding. Complainant has taken oath that he spent Rs. 162 in bhunga and that ten of the camels lost by him in this case are still unrecovered. We recommend that decree for Rs. 162 Kabuli and Rs. 500 British be passed against Jalal Khel Mahsuds. J. G. LORIMER, Political Officer, Tochi. A. B. KETTLEWELL, Political Officer, Wana. Bannu, 7th January, 1899.

List No. II.—*continued.*

Injury to Travellers in the Daur Valley—continued.

Serial No.	Tochi Register No. of Case, with Year.	Place and Date of Occurrence.	Complainants in detail.	Accused (Tribe only).	Property taken or other Damage.	Opinion of Political Officers, Tochi and Wana.
15	318 ; 1898 ...	Tarki Ghundi near Idak; $\frac{9th}{10th}$ May, 1898.	Sadda Khan, son of Lallai, Sarki Khel Wazir of Karlasta, Bannu Tahsil.	Jalal Khels	Two camels (recovered for Rs. 141 Nandrami bhunga).	Majority of jirga consider the case is a very doubtful one and that oath of innocence should be given to seven Jalal Khels, including Kargai, Malik, and the accused Jumaraz. If they fail to take it, decree should be passed in complainant's favour. We agree with this finding. Oath has been taken as required, and we consider case should be dismissed. J. G. Lorimer, Political Officer, Tochi. A. B. Kettlewell, Political Officer, Wana. Bannu, 7th January, 1899.
16	—	Tochi bed near Kajuri ; 15th May, 1898.	Shamir, Malik, son of Balai, Muhammad Khel Wazir, subsection Khiddrai, of Bannu.	Shabi Khels	Two camels (recovered for Rs. 204 Kabuli bhunga).	Complainant has withdrawn his claim. Case may be filed. J. G. Lorimer, Political Officer, Tochi. A. B. Kettlewell, Political Officer. Wana. Bannu, 25th December, 1898.
17	429 ; 1898 ...	High road near Ahmad Khel ; 29th May, 1898.	Ali Khan, son of Muhammad Ali Khan, of Kohat (Tahsil Hangu) ; Fakir Khan, son of Muhammad Din ; Gulzada, son of Mamot Khan, of Kohat (Samori village).	Jalal Khels	Seven camels	Majority of jirga were of opinion in this case that complainants should be given oath as to the amount of their loss and as to having seen their camels in the possession of Jalal Khels. Two complainants have taken oath that they lost seven camels and that they saw them in the possession of Jumaraz and Nizam Din, Jalal Khel Mahsuds. We consider that decree should be passed in favour of complainants against the Jalal Khels for Rs. 450, the value of seven Kohati camels. J. G. Lorimer, Political Officer, Tochi. A. B. Kettlewell, Political Officer, Wana. Bannu, 7th January, 1899.
18	560 ; 1898 ...	High road near Ahmad Khel ; 5th June, 1898.	Kotan Khan, Kabul Khel	Do.	Five camels (recovered for Rs. 400 Kabuli).	The Mahsud munsifs admit complicity of Jalal Khels in this raid, but say they were assisted by Mohmit Khels. Having regard to place and circumstances of robbery, it may be safely assumed that Mohmit Khels were either concerned in or connived at the offence. We therefore recommend that a decree for Rs. 411 Kabuli be decreed in complainant's favour and recovered, half from Jalal Khels and half from Mohmit Khels. J. G. Lorimer, Political Officer, Tochi. A. B. Kettlewell, Political Officer, Wana.

19	421; 1898 ...	High road near Musakki Tower; 9th July, 1898.	Said Khan, son of Ali Khan of Shoki (Lachi Tahsil in Kohat).	Do.	Two camels and Rs. 45 in cash.	Majority of jirga in this case find that oath of innocence should be offered to Sariadin and Khiddar, Jalal Khels, accused, and that if they clear themselves by oath the complainants' loss should be made good to them by villages or tribes territorially responsible. The accused have taken the prescribed oath, and the case should now be dealt with by the Political Officer, Tochi, as recommended by the jirga. J. G. LORIMER, Political Officer, Tochi. A. B. KETTLEWELL, Political Officer, Wana. Bannu, 7th January, 1899.
20	—	Kot Issori; 5th August, 1898.	Gul Kadam and Gulbat Khan, son of Kippat Khan, Bora Khel.	Do.	Three hundred and twenty sheep, one donkey, and one gun, with clothes; wounding Gul Kadam.	With the exception of one member, who is personally interested, the jirga are unanimously of opinion that this should be treated as an inter-tribal and not as a traveller's case. We agree. J. G. LORIMER, Political Officer, Tochi. A. B. KETTLEWELL, Political Officer, Wana.
21	—	Chauki Wuzi; 28th September, 1898.	Payan Gul, son of Arzon Akhund, and Gulam Din, Jani Khels, of Bannu.	Do.	Two mares and one colt	In this case complainant states that it cost him Rs. 220 to recover the animals stolen, of which he has already been repaid Rs. 27 and Rs. 193 Kabuli are still due. Jumaraz, Jalal Khel, admits that he is responsible for this balance, and will recover their shares from the other thieves concerned and pay the full amount to complainant, who is satisfied with this settlement. We recommend that this friendly settlement be accepted. J. G. LORIMER, Political Officer, Tochi. A. B. KETTLEWELL, Political Officer, Wana.
22	—	Near Boya; 16th October, 1898.	Macha, son of Nuradin, and Shahzad, son of Amzullah; Muhammad Ali, son of Darya Khan, Kharotis of Mastoi (Khorasan), now living in Bharat (Bannu District).	Do.	Twelve camels	Mahsud munsifs admit complicity of Jalal Khels, and they and the Sarpanches think that Mohmit Khels mentioned in the enquiry were also in the raid. In any case stolen camels must have been taken through Mohmit Khel country in Khaisore. We agree with majority of jirga, and consider that a decree of Rs. 600 should be passed in complainant's favour, of which two-thirds will be recovered from Jalal Khels and one-third from the Mohmit Khels. J. G. LORIMER, Political Officer, Tochi. A. B. KETTLEWELL, Political Officer, Wana.

Annexure 12.

ORDER.

We are agreed that these* travellers' cases against Jalal Khel Mahsuds should be tried by a jirga of 15 persons, appointed 5 by the Jalal Khels, 5 by the travellers and 5 by Government. The jirga will arrive at a separate finding on each claim as to the amount of property lost and the extent to which Jalal Khels are responsible for it. In cases where the travellers are natives of Waziristan or immediately adjoining tracts with whom it is possible the Jalal Khels may be at enmity, the first question for the jirga will be whether the raid, if committed by Jalal Khels, was in pursuance of a personal, family or tribal feud; if a feud is proved, the case will be removed from the list of travellers' cases and placed among tribal cases.

* All cases on Travellers' List except Nos. 5 and 16.

The Mahsuds have selected the following five men as their Munsifs:—

Mir Ajal, Nana Khel.
Allahbagh, Shaman Khel.
Muhammad Afzal, Langar Khel.
Siman, Shabi Khel.
Gulpir, Shingi.

The travellers have selected the following:—

Gulbat Khan, Mohmit Khel, } For Waziris.
Aliyas Khan, Tori Khel, }
Nabbi Khan, Madda Khel, } For Kharotis.
Dost Muhammad, Kharoti, }
Mohibullah, Jowaki Afridi—For Peshawaris, Kohatis, Afridis, &c.

We approve of the above, and appoint the following five on the part of Government:—

Mir Abas Khan, Shahbuzurg Khel.
Akbar Ali Khan, Ditto.
Zabita Khan, Mama Khel (Bannu).
Allahdad Khan, Isa Khel, Marwat.
Wazir Khan, Shahbaz Khel, Marwat.

J. G. LORIMER,
Political Officer, Tochi.

A. B. KETTLEWELL,
Political Officer, Wana.

Bannu, 9th December, 1898.

As Wazir Khan, Sarpanch, has not arrived, we reduce the Sarpanches to three instead of five. They will be Mir Abas Khan, Zabita Khan and Allahdad Khan.

J. G. LORIMER,
Political Officer, Tochi.

A. B. KETTLEWELL,
Political Officer, Wana.

Bannu, 13th December, 1898.

As Muhammad Afzal, Langar Khel, is ill, Khoedar, Shabi Khel, has been substituted for him.

J. G. LORIMER,
Political Officer, Tochi.

A. B. KETTLEWELL,
Political Officer, Wana.

Bannu, 23rd December, 1898.

Annexure 13.

Letter from J. Wilson, Esq., Officiating Chief Secretary to Government, Punjab, to the Commissioner and Superintendent, Derajat Division, dated Lahore, 19th April, 1899.

I am directed by His Honour the Lieutenant-Governor to acknowledge the receipt of your letter, dated the 27th January, 1899, reporting the result of the cases relating to offences committed by Mahsuds in or on the border of the Dera Ismail Khan District and decided at the joint jirgas held at Tank.

2. In reply, I am to say that the Lieutenant-Governor approves of the orders passed by you in these cases and confirms your action in authorizing the Political Officer to enforce those orders. His Honour also agrees with you that the number and character of the complaints brought against the Mahsuds as regards the Dera Ismail Khan border do not evidence any serious insecurity of life and property on that border.

Annexure 14.

Letter from J. Wilson, Esq., Officiating Chief Secretary to Government, Punjab, to the Commissioner and Superintendent, Derajat Division, dated Lahore, 19th April, 1899.

I am directed by the Lieutenant-Governor to acknowledge the receipt of your letter, dated the 30th of January, 1899, reporting the settlement of cases in which Government or travellers in the Tochi Valley were the complainants against the Mahsuds.

2. It is observed that you have approved of the joint recommendations of the Political Officers, Tochi and Wana, and have authorized the latter to take steps to recover the arms recommended to be recovered in the cases in which travellers are the complainants. Your orders are approved by the Lieutenant-Governor, who desires that his acknowledgments may be conveyed to Messrs. Lorimer and Kettlewell for the satisfactory settlement effected by them.

3. His Honour is also pleased, as desired by you, to sanction the recommendations of the Political Officers, Tochi and Wana, in cases in which Government servants or property were injured, and to direct that steps may now be taken to realize the fines and compensation awarded in these cases.

4. In conclusion, I am to request that you will be good enough to submit the statement referred to in Mr. Kettlewell's letter of the 28th November, 1898, showing exactly the amounts outstanding against the tribe, the sections mainly responsible, and also the class of cases for which the compensation and fines are due, and to report what prospect there is of realization of the amounts due and what steps you propose to take to realize them. The Lieutenant-Governor will also be glad to receive your opinion on the recommendation of the Political Officers that whenever an opportunity occurs cross-cases between Mahsuds and Dauris should be taken up and enquired into as they occur, together with an opinion on the further suggestion that claims of revenue-paying Waziri villages in the bed of the Tochi should be taken up in the same manner as Dauri cases proper.

5. The original enclosures of your letter under reply are herewith returned, together with six printed copies of the same.

Enclosure 3 in No. 1.

Letter from the Hon. Mr. L. W. Dane, Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India, Foreign Department, dated Simla, 20th September, 1899.

In continuation of this office letter, dated 11th August, 1899, I am directed by the Lieutenant-Governor to submit, for the information of the Government of India, a copy of the telegrams marginally noted, on the subject of the Shaman Khel prisoners captured in connection with the telegraph wire cutting and the attack on the ration convoy at the Shahur Tangi on the 1st July, 1899. From my telegram, dated 11th September, 1899, it will be seen that, failing the discovery and surrender of the individual offenders, the Lieutenant-Governor has sanctioned the imposition of a fine of Rs. 1,500 on the Shaman Khels, the release of the prisoners of that section as soon as the fine is paid and the immediate release of Suleman, Michi Khel Malik, who was acquitted by the tribal jirga.

From the Commissioner, Derajat Division (two), dated the 8th September, 1899.
From the Political Officer, Wana, dated the 9th September, 1899.
From the Commissioner, Derajat Division, dated the 9th September, 1899.
From the Punjab Government, dated 11th September, 1899.

Annexure 1.

Telegram from the Commissioner and Superintendent, Derajat Division, to the Chief Secretary to the Government of the Punjab, dated the 8th September, 1899.

Political Officer, Wana, wires:—*Begins.* Jirga consisting of Badshah Khan and Muhammad Afziel Khan, Alizais, Barahmat, Nur Agai and Azam Khan, Bohlolyai, and Marwat, brother of Allah Ragh, and Amin Khan, Shaman Khels, has found Suleman not guilty; main reason is that further enquiries proved that the two witnesses, who stated that they spoke to Suleman and his companions in Splitoi, were lying, and had been induced to tell this story in hope of getting their relatives, who were among Shaman Khel prisoners, released. Marwat and Amin Khan swear that the more important of these witnesses admitted this to them privately, and jirga is convinced that their evidence is false. This conviction appears genuine, and is considered well founded; case against Suleman thus breaks down, and jirga strongly affirms belief in his innocence; it is proposed that of fine imposed one-third should be paid by Shahur Shaman Khels and two-thirds by Shabar Khel, to be refunded if real murderers are found and punished. Proposal as regards Michi Khels is hardly logical if Suleman is really innocent, but jirga thinks that, if pressure is put on powerful section like Michi Khels in this way, they will be likely to find a clue to real offenders, and proposal might, I think, be justified on grounds that appearances against Suleman are still suspicious, and he is therefore bound either to pay share of fine or to prove case against offenders, so though failure to prove case up to date against actual murderers is to be regretted, I think jirga's award should be accepted, and fine of Rs. 1,500 imposed as proposed. I will submit detailed report as soon as possible, but should be glad of telegraphic orders about prisoners at once. I think Suleman might be released immediately on heavy security, and Maliks required to give security for payment of fine within month, and I would also release Shaman Khel prisoners on payment of Rs. 500. Latter are innocent, and their further detention will serve no useful purpose, while it keeps their section in a state of irritation and contest. Fine of Rs. 500 will, I consider, be sufficient punishment for failure to prove case and for false evidence of witnesses. *Ends.* Commissioner wires:—*Begins.* In event of Suleman being discharged, the Michi Khels can be fined only if jirga awards that. Case against Suleman is doubtful, and they cannot return

him guilty, and that they therefore recommend a fine on his section. Does the jirga make the above award? Do the Michi Khels object to or accept the jirga's proposal regarding imposition of two-thirds of total fine on them? If Michi Khels are to be fined, there ought to be a good reason for making them share responsibility with Shaman Khels. *Ends.* Political Officer, Wana, wires:—*Begins.* Object of jirga in imposing two-thirds of fine on Michi Khels, though they considered Suleman innocent, was that latter should, in hope of fine being refunded, give clue to actual murderers. If Michi Khels fail to do this, but are innocent themselves, they will recover sum they have paid as fine from Shaman Khels. Shah Salim tells me that he has strong hopes of real offenders being discovered, but that, if they are not, it has been privately settled between Michi Khels and Shaman Khel Maliks that former should call on latter to repay them their share of fine, which Shaman Khels will probably do without demur. Shah Salim says Michi Khels have no objection whatever in these circumstances to paying two-thirds of whatever fine imposed, and I strongly recommend that proposal be sanctioned, as, though illogical, it is one on which all parties are agreed; further enquiries confirm impression that Suleman is innocent after all. Suspicion against him was roused by his visit to Nasib's kirri, and Shaman Khels, possibly with genuine belief in his guilt, invented other statements strengthen case against him, and get their prisoners released. If Suleman and Shaman Khel prisoners are now discharged at once, as proposed, unrest among both Michi Khels and Shaman Khels will cease, and tracing of real offenders will be facilitated. Please let me have orders before evening, as I wish to leave Sarwekai to-morrow, and Maliks here are waiting to hear orders passed, otherwise please wire when orders may be expected. *Ends.*

Annexure 2.

Telegram from the Commissioner and Superintendent, Derajat Division, to the Political Officer, Wana, (repeated to the Chief Secretary to the Government of the Punjab), dated the 8th September, 1899.

You state that Michi Khels have made private arrangements with Shaman Khels to realise from Shaman Khels the part of fine imposed on Michi Khels, in event of their failing to trace actual offenders. Michi Khels are certain that they will not pay fine actually in any case, and the mere imposition of fine will not serve as a pressure on them to trace offenders. Under these circumstances, if Michi Khels are not proved to be responsible in any way, why should we not relieve them of all responsibility, release Suleman and let tribesmen see that we do not punish innocent section or men? On the contrary, if we are convinced of innocence of suspected men or section, we are ready to acquit them at once. In this case whole fine of Rs. 1,500 proposed should be imposed on Shaman Khels, who are locally responsible, have brought a false charge against Suleman, and have failed to trace actual offenders. Is there any objection to this? In any case, in my opinion, not a single Shaman Khel should be released until whole of fine in this case has been realised, and then other Shahur Tangi cases have been satisfactorily disposed of.

Annexure 3.

Telegram from the Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated the 9th September, 1899.

Yours 8th September. I venture to deprecate further punishment of Shahur Shaman Khels beyond fine of Rs. 500 proposed. They are an inoffensive and well-disposed section, and more under our control than any

other Mahsuds; in present case I believe now they have to choose between proving case by false evidence against Suleman, whose actions had given rise to well-founded suspicion of his guilt and confessing themselves unable to trace offenders. Offence was committed on border of Shaman Khels' territory; none of offenders were wounded and they carried nothing off with them, so that, unless some one had actually seen them on way to or from Tangi, evidence against them would be difficult to procure; they would keep what they had done very dark, and facts would probably only leak out months afterwards, if ever. On other hand, in case of outrage in Tangi of July 23rd last, one raider was killed; I have, owing to this fact, succeeded in tracing offence to gang of ten or eleven Aimal Khels, of seven of whom I now know the names. In view of severe pressure brought to bear through baramta on Shaman Khels, where crops are suffering for want of men to look after them, I think there is some excuse for their action. I venture to think fine proposed sufficient punishment, but, if you consider it advisable, fine might be raised Rs. 1,000, and Michi Khels absolved altogether. Imposition of fine on latter will exercise some pressure on them, though they expect to realise it ultimately from Shaman Khels, for it will be some time before they do so; there is always chance of friction arising, though Shaman Khels are at present complaisant. I mainly supported proposal, however, because it was that of jirga, and consented to by all parties, and I agree that it would perhaps be more fair to Michi Khels to absolve them altogether. In any case I venture again to urge most strongly immediate release of Suleman and Shaman Khel prisoners on payment of whatever fine imposed. I would again point out that Shahur Shaman Khel allowances are same as before Shahur route was opened, and I don't think we should come down on them too severely as regards local responsibility, especially in case like present and only other recent Tangi case, where responsibility can be enforced is that of wire cutting, in which they have given satisfactory clue to offenders. Latter case will be taken up at Tank jirga. Addressed Commissioner; repeated Punjab.

Annexure 4.

Telegram from the Commissioner and Superintendent, Derajat Division, to the Chief Secretary to the Government of the Punjab, dated the 9th September, 1899.

Watson's telegram, 9th September. I adhere to imposition fine of Rs. 1,500 on the Shaman Khels. There is no doubt that Shahur Shaman Khels are inoffensive and well-disposed, but punishment awarded in serious cases should be deterrent. I recommend accordingly fine of Rs. 1,500 on the Shaman Khels and immediate release of Suleman. Shaman Khel prisoners may be released as soon as fine is paid. Watson refers to allowances of Shahur Shaman Khels. I would point out that all Mahsud allowances were forfeited after the attack at Wana, and subsequent military expedition, and new allowances were sanctioned afterwards in consideration of new obligation; the opening of Shahur route was a result of expedition.

Annexure 5.

Telegram from the Chief Secretary to the Government of the Punjab to the Commissioner and Superintendent, Derajat Division, dated the 11th September, 1899.

Your telegram of 9th. Lieutenant-Governor agrees in your recommendation to impose a fine of Rs. 1,500 on Shaman Khels, to release Suleman immediately, and also to release Shaman Khel prisoners as soon as fine is

paid. As Zhob authorities are clearly not convinced of innocence of Mahsud prisoners arrested by them and now being sent to Wana, Political Officer should, before releasing them, in view of the failure to prove these cases on his side, again review the evidence against them in the view of what he has since learned.

Enclosure 4 in No. 1.

Letter from H. S. Barnes, Esq., C.S.I., Officiating Secretary to the Government of India in the Foreign Department, to the Chief Secretary to the Government of the Punjab, dated Simla, the 6th October, 1899.

In continuation of the correspondence ending with my endorsement, dated the 6th September, 1899, I am directed to forward, for such action as the Lieutenant-Governor may think necessary, copies of two letters from the Agent to the Governor-General in Baluchistan, regarding raids committed by Waziris on Zhob.

Dated the 25th August, 1899, with enclosures.
Dated the 26th August, 1899, with enclosure.

2. I am to take this opportunity of enclosing a brief statement which has been prepared in this office of cases outstanding against the Mahsuds and Waziris. Additions may be necessary to make the statement complete up to date; but, even as it stands, the number of cases is considerable, some of them are serious, and the fines due from the tribes seem likely to reach a high figure. I am accordingly to enquire, with reference to your letter, dated the 17th October, 1898, what action it is proposed to take to effect a settlement of all these cases. I am to suggest that it would be convenient if your reply were accompanied by a statement, as far as this can be prepared without undesirable delay, showing all outstanding cases against these tribes, in which orders have not been passed or have not been completely executed, and indicating, to such extent as may be readily possible, the tribes, sections and sub-sections against which the liability in each case has been proved or is expected to be proved.

3. His Honour the Lieutenant-Governor will, no doubt, agree that an early settlement of outstanding cases is very desirable, since the record of the last twelve months, culminating in attacks upon regular troops as well as levies, and finally on Government officials, both in Zhob and in South Waziristan, appears to indicate an increasing spirit of lawlessness among the tribes. The Government of India would be very reluctant to sanction anything in the nature of an expedition to compel a settlement of these cases, and I am to enquire whether, if other means fail, vigorous action cannot be taken, before the tribes move to the hills for the next hot season, to recover fines by a system of reprisals against the various sections concerned.

Annexure 1.

Letter from Colonel H. Wyllie, C.S.I., Officiating Agent to the Governor-General in Baluchistan, to the Secretary to the Government of India, Foreign Department, dated Camp Ziarat, the 25th August, 1899.

I have the honour to invite a reference to my telegram, No. 179, dated the 26th May, 1899, reporting an attack made by a band of Waziris on a party of five Zhob Levy Corps sepoys between Girdao and Mir Ali Khel.

2. I now forward, herewith, for the information of the Government of India, a copy of a letter,* with my reply† thereto, from the Political Agent in Zhob on the subject.

* Dated the 2nd August, 1899.

† Dated the 25th August, 1899.

3. It appears that, on the afternoon of the 25th May last, a Naik and four men of the Zhob Levy Corps, while returning from Girdao to Mir Ali Khel, and proceeding in single file up the bed of a nalla, were suddenly fired on, when about two miles from Girdao, by two parties of men, one on either side of the nalla. Three shots were fired. One struck and killed sepoy Bharat, another hit sepoy Kalla Khan in the left thigh, breaking the bone, while the third missed.

4. Seeing their comrade fall, and as their assailants—about ten in number—outnumbered them, the other sepoys took to their heels, making for Mir Ali Khel, where they arrived about 7 in the evening, and at once reported what had taken place.

5. Meanwhile the Waziris, for by the clothes they wore and their general appearance, there can be no doubt as to the tribe to which the men belonged, came down to where the dead and wounded men lay, and, after having relieved them of their arms, accoutrements, &c., decamped.

6. On receiving intimation of the attack, the Officer Commanding the Mir Ali Khel post at once wired to Fort Sandeman and Gul Kach, and sent messages to the other neighbouring posts informing them of what had occurred, at the same time sending out 2 parties in pursuit of the offenders, and making arrangements to bring in the dead and wounded men.

7. Three parties of the Zhob Levy Corps were also despatched in different directions from Gul Kach, and a party under Jemadars Baz Muhammad Khan and Fakhr-ud-din from Fort Sandeman. The Commandant himself, with the Extra Assistant Commissioner, following a little later.

8. On the morning of the 27th, one of the parties despatched from Gul Kach came across three Zalli Khel Waziris near Toi Khulla on the Zhob side of the Gomal, and arrested them on suspicion. These men were found to have in their possession a rifle, recently discharged, 3 empty cartridge cases, 15 loaded cartridges, 1 pistol and 2 knives. It will thus be seen that appearances were very much against them.

9. On the 28th May the party under Jemadar Baz Muhammad Khan and Fakhr-ud-din came across another gang of 4 Zalli Khel Waziris at the same place where the first three men were arrested, and accused them of having been concerned in the attack of the 25th May. One of these men escaped. The remainder stated that they knew the offenders and took the Jemadar and his party to the village of Karab Kot, some ten miles on the Waziri side of the border, where the offenders were supposed to be. On arrival the villagers, Mahsuds, were found scattered about attending to their fields. The Zalli Khel pointed out six men, all of whom were quietly secured and the party then returned to Gul Kach. While the arrests were being made, a woman was heard to say, "Did I not warn you against doing such deeds."

10. On being placed with others before the wounded sepoy, Kalla Khan, for identification, Kalla Khan picked out three of the Mahsuds as the men whom he had seen at the time of the outrage. One man in particular he recognised as a man who came down to where he (Kalla Khan) lay after his comrades had run away and levelled his rifle at him with the intention of despatching him, but desisted on the sowar's pleading for his life. Kalla Khan has since died.

11. Copies of the various statements for and against the accused have been sent to the Political Officer, Wana, who has been asked to find, if possible, corroborative evidence against (1) the 6 Mahsuds, or (2) the 3 Zalli Khels who were arrested on the 26th May. Should he be unable to do so,

the Political Agent, Zhob, has suggested that a combined Punjab and Baluch jirga should assemble and enquire into the case on such evidence as is already available. The Political Officer, Wana, is understood to have referred the matter to the Commissioner, Derajat.

12. At the request of the Political Officer, Wana, the Political Agent, Zhob, has sent the three Zalli Khels who gave Jemadar Baz Muhammad his information in custody to Wana, and has suggested to that officer the possibility of his learning from the prisoners something that might prove of use in the case.

13. It will be seen from my letter to the Political Agent, Zhob, that I have approved of the action taken by him.

Annexure 2.

Letter from the Political Agent in Zhob to the Agent to the Governor-General in Baluchistan, dated the 2nd August, 1899.

In continuation of my telegram, dated the 26th May, 1899, regarding the attack by Waziris on a party of the Zhob Levy Corps between Girdao and Mir Ali Khel, I have the honour to submit the following detailed report on the subject.

2. On the afternoon of the 25th May, 1899, a Naik and four men of the Zhob Levy Corps, while returning from Girdao to Mir Ali Khel, and proceeding in single file about 20 yards one behind the other, were fired upon in the defile about two miles from Girdao. The assailants, who were in two parties, one on either side of the nalla, were about 10 in number, and, from their apearance, garments and the arms they carried, were, without doubt, Waziris. Three shots were fired by them, one of which missed, while of the other two, one hit sepoy Bharat and killed him, and the other broke the bone of sepoy Kalla Khan's left thigh. The Naik of the party and the other two sepoys, seeing their comrades fall, and as their assailants outnumbered them and were posted in unassailable positions, took to their heels, and arriving at Mir Ali Khel—about 7 in the evening—reported what had happened. From the statement of sepoy Kalla Khan it appears that two of the Waziris came down to where the two men of the corps were lying. The others ran after the Naik and his party, but their pursuit, as already stated, was unsuccessful. One of the first two Waziris told the wounded sepoy that they had been after them for a week and that it was only to-day that they had got an opportunity of attacking them. The same Waziri levelled his rifle at Kalla Khan intending to despatch him, but at the latter's entreaties his life was spared. The Waziris then having stripped the wounded man and the dead one of the arms, accoutrements, &c., they had on them, decamped.

3. On the Naik's making his report at Mir Ali Khel, the Officer Commanding the post at once despatched telegrams to Fort Sandeman and Gul Kach and messages to the other neighbouring outposts, at the same time sending out two parties in pursuit of the offenders. These, however, returned unsuccessful. Arrangements were made to bring in the wounded man and the body of the dead man to Mir Ali Khel. On receipt of the news of the raid at Gul Kach, three parties of the Zhob Levy Corps detachment there at once set out in different directions. Besides this, early on the 26th May, a party of the Zhob Levy Corps under Jemadars Baz Muhammad Khan and Fakhr-ud-din started from Fort Sandeman, the Commandant, Zhob Levy Corps, and the Extra Assistant Commissioner, Lower Zhob, following them.

4. On the morning of the 27th one of the Gul Kach parties came across three Zalli Khel Waziris near Toi Khulla on the Zhob side of the Gomal. They were proceeding towards the river from the Zhob direction, and the party suspected them of having been concerned in the late raid. They were,

therefore, secured, and they were found to have in their possession a rifle which had recently been discharged, three empty cartridge cases, 15 cartridges, one pistol, and two knives. Thus appearances were very much against these men.

5. On the 28th May in the afternoon the party under Jemadars Baz Muhammad Khan and Fakhr-ud-din, who were accompanied by Abdul Kahlik, a Jemadar, and some sowars of the 5th Bombay Cavalry from Mir Ali Khel, came across 4 other Zalli Khel Waziris on the same spot and accused them of having committed the crime. One of the Zalli Khels disappeared on some pretence, and the other three said that they were quite innocent. At the same time they stated that they knew who the actual offenders were and where they lived, and one of them agreed to go with the party and point the offenders out. Accordingly the following morning Jemadar Baz Muhammad Khan, accompanied by some of his men and the Zalli Khel, started for the village of Karab Kot, some 10 miles on the Waziri side of the border. On arrival the villagers, who are Mahsuds, were found scattered about attending to their fields. The Zalli Khel informer was hidden among the horses of the party, so that the Mahsuds might not become aware of his having informed against them, and from this retreat he pointed out one by one 6 Mahsuds, whom he declared he had seen cross the river after the outrage. These men were quietly secured and the party returned with them to Gul Kach. While the arrests were being made, a woman was heard saying to one of the men arrested, "Did I not warn you against doing such deeds." The six Mahsuds, together with the three Zalli Khels who had informed against them and the three Zalli Khels first arrested, were then brought to Fort Sandeman. Thus we had in custody six Mahsuds and six Zalli Khels in connection with this affair. These men, together with two Waziris arrested on the 23rd May near Khuni Burj, four Waziris arrested last year in connection with the outrage committed in May 1898 (since released) and certain other prisoners, were, on the 26th May, placed before the wounded sepoy Kalla Khan (since dead) with a view to his identifying any of them if possible. Kalla Khan picked out three of the Mahsuds as men whom he had seen at the time of the outrage. One man in particular he recognised as he who had intended to give him his *coup de grace*. I do not, however, attach the highest importance to this identification owing to the sepoy's wounded and weakened condition. It serves, nevertheless, when taken in conjunction with the information of the Zalli Khels, to constitute a sufficiently strong *primâ facie* case to justify the retention in custody of the whole party of six Mahsuds, pending the result of further enquiries.

The three informing Zalli Khels, I should mention, completely denied before the Magistrate that they had ever said anything about the Mahsuds or pointed them out to the Zhob Levy Corps party. But Jemadar Baz Muhammad, Ghilzai, is a man of unimpeachable truthfulness, and I have not the least doubt that the Zalli Khels acted as he described.

6. The case now stands as follows:—

Copies of the various statements for and against the accused have been sent to the Political Officer, Wana, and he has been asked to find, if possible, corroborative evidence against—

(1) the six Mahsuds, or

(2) the three Zalli Khels arrested on the 26th May.

Should he fail to do so, I have suggested that a combined Punjab and Baluchistan jirga should assemble and enquire into the case on such evidence as we already have. The Political Officer, Wana, has referred the matter for the orders of the Commissioner, Derajat.

7. At the Political Officer, Wana's, request, I have discharged the three Zalli Khels who gave Jemadar Baz Mahummad his information. They were forwarded in custody to Wana, and I suggested to the Political Officer the possibility of his learning from them something that might prove of use.

Either they really did see the Mahsuds crossing the Gomal and can give valuable evidence against them, or, for some purpose which they should explain, they wilfully deceived Jemadar Baz Muhammad and his party.

8. I may mention that one of the parties sent out after the occurrence of the outrage on the 26th May was one consisting of the Thanadar and a few tribal levies at Moghal Kot. In the hills towards Bagh they were fired on by some Waziris. The party returned the fire, whereupon the Waziris decamped, and were not again seen by the Thanadar. No damage was done on either side.

9. I am making a separate report about the late wire cutting outrage near Moghal Kot.

Annexure 3.

Letter from the First Assistant to the Agent to the Governor-General in Baluchistan to the Political Agent in Zhob, dated Camp Ziarat, the 25th August, 1899.

I am directed to refer to the correspondence ending with your letter, dated the 2nd August, 1899, reporting details of the attack made by Waziris on a party of the Zhob Levy Corps between Girdao and Mir Ali Khel.

2. I am now to convey the approval of the Officiating Agent to the Governor-General to the action taken by you in the matter, as reported in paragraphs 6 and 7 of your letter under reply. Your report on the result of the reference made to the Political Officer, Wana, is awaited.

Annexure 4.

Letter from Colonel H. Wyllie, C.S.I., Officiating Agent to the Governor-General in Baluchistan, to the Secretary to the Government of India, Foreign Department, dated Camp Ziarat, the 26th August, 1899.

In continuation of my telegram, dated the 25th June, 1899, and the entries in my diaries for the weeks ending 30th June and 24th July, 1899, I have the honour to forward, for the information of the Government of India, the accompanying copy of a letter, dated the 14th August, 1899, from the Political Agent in Zhob, furnishing further details of the attack by Waziris on a telegraph-line repairing party under the Thanadar of Moghal Kot and a Zhob Levy Corps patrol near Kuchbina on the 21st June, 1899.

2. As this is the second occasion within the last few months on which parties of Waziris have raided into Zhob, I venture to suggest that the Punjab Government should be addressed with a view to steps being taken to prevent the recurrence of such attacks.

Annexure 5.

Letter from the Political Agent in Zhob to the Agent to the Governor-General in Baluchistan, dated the 14th August, 1899.

In continuation of my telegram, dated the 24th June, 1899, on the subject of wire cutting near Kuchbina on the 21st June, 1899, I have the honour to forward a more detailed report as under.

2. On the afternoon of the 21st June, 1899, information was received at the Moghal Kot Thana that the telegraph line had been cut at a point some 6 miles distant on the road to Kuchbina and Khajuri Kach. The Thanadar, Moghal Kot, accompanied by 3 civil levy sowars and a tracker at once proceeded to the site of the damage and found that about 200 feet of wire had been cut and carried off. The party was soon joined by 2 telegraph-line-riders, one from Khajuri Kach and the other from Moghal Kot, who at once set about repairing the line. While they were thus engaged, the party was fired upon from an adjoining hill. The spot whence the fire came was subsequently found to have been roughly "sangared," and the idea is that the Waziris knowing a party would come out to repair the line had purposely lain in waiting in order to attack it, the object being, doubtless, to plunder fire-arms. At the time of the attack a Zhob Levy Corps patrol of five men, which was on its way back from Moghal Kot to Kuchbina, was present in the neighbourhood. Hearing the firing the patrol endeavoured to make its way to Kuchbina, 5 miles distant, in order to summon assistance, but found their road blocked by a second party of Waziris.* They then returned and joined the Thanadar's party, which, in the meantime, had made an attempt to retire towards Moghal Kot, but here also retreat was cut off by a third Waziri gang. The only man that got away was the line rider from Khajuri. The Khajuri road was apparently not blocked, and the line rider reached that place without accident. It should be mentioned that his first act was to wire news of the occurrence to his superiors, adding that when attacked the Thanadar and party had at once fled to Moghal Kot, leaving him, the line-rider, to shift for himself.

* *Note.*—The appearance of the raiders which is well known to the levies and others on the Waziri border, and the marks at the scene of the wire cutting of "Mirzai Chaplis" which are generally worn by Waziris establish the fact that they were Waziris.

3. However, the Thanadar and the Zhob Levy Corps parties, finding themselves unable to reach either Moghal Kot or Kuchbina, established themselves in the most sheltered spot they could find, and there remained on the defensive for several hours. The Waziris kept firing on them at intervals and from different directions, till about 1 a.m., when they took their departure without having done any damage. In the morning a party of the Zhob Levy Corps came out from Moghal Kot, but nothing further was seen of the Waziris.

4. It seems to me that the Zhob Levy Corps patrol allowed themselves to be somewhat easily repulsed from their endeavour to reach Kuchbina. They were apparently fired at from a hill overlooking the Kuchbina stream. But the bed of the stream is wide and open, and is not bad going for horses, so that a smart dash would soon have got them past the point of danger. However, it is always difficult to judge of such cases without having been present, and the fact stated by Major Alban, to whom I mentioned the matter, that the men were mostly recruits, should be taken into consideration.

5. It is not known what the exact number of the raiders was on this occasion, but there were probably a dozen or fifteen of them. Nor is it known to what section of the Waziris they belonged. The Political Officer, Wana, has been informed of the affair and asked to take cognisance of it.

6. I may mention that, on the day after the above attack, damage was done, I believe, to the telegraph line near Khajuri. This was in the Wana jurisdiction, and the Political Officer, Wana, was informed of the report.

No. 2.

Letter from the Government of India, in the Foreign Department, to the Right Honourable Lord George F. Hamilton, Her Majesty's Secretary of State for India, dated Simla, the 18th October, 1900. Received 5th November, 1900.

Our despatch, dated the 20th October, 1899, forwarded certain papers relating to raids committed by Mahsud and Waziri tribesmen. Early in the current year, we received* from the Punjab Government copies of letters from and to Mr. Anderson, then Commissioner of the Derajat Division, in which the actual position was reviewed; and, after further voluminous correspondence, the Punjab Government† transmitted a report in which Mr. Anderson claimed that all cases outstanding against the Mahsuds up to the 24th March, 1900, had been disposed of.

* Enclosure No. 1.

† Enclosure No. 2.

2. The report did not‡ appear to us to be entirely satisfactory, and it was not long before we learnt that the settlement had not only omitted to take note of a claim nearly as large as that concerning which an agreement had been arrived at, but was in other respects defective. Further correspondence§ which was transmitted by the Punjab Government in July appeared to indicate that the situation was drifting from bad to worse, and was such as to give ground for much anxiety. The Lieutenant-Governor was accordingly invited to summon to Simla for a personal conference Mr. W. H. Merk, C.S.I., who had succeeded Mr. Anderson as Commissioner of the Derajat Division. The result of the conferences held after Mr. Merk's arrival at Simla is set forth in our Foreign Secretary's letter‖ of the 1st October, 1900, of which we invite perusal. It will be observed that the course to be followed will depend on the attitude of the Mahsuds when Mr. Merk meets them in jirga next month. Mr. Merk will submit in advance a sketch of the communication which he proposes to make to the jirga. Should the jirga prove obdurate, a strict blockade will be enforced.

‡ Enclosures Nos. 3, 4 and 5.

§ Enclosures Nos. 6, 7, 8 and 9. Enclosures Nos. 10 and 11.

‖ Enclosure No. 13.

3. As the enclosed papers contain reference to the Mulla Powindah, we may explain that in June last the Mulla definitely asked Mr. Merk for an allowance, and we sanctioned the payment to the Mulla of an allowance of Rs. 100 a month.

We have, &c.,

(Signed) CURZON
„ E. H. H. COLLEN.
„ A. C. TREVOR.
„ C. M. RIVAZ.
„ T. RALEIGH.
„ E. F.-G. LAW.

Enclosure 1 in No. 2.

Letter from W. R. H. Merk, Esq., C.S.I., Officiating Chief Secretary to Government, Punjab, to the Secretary to the Government of India, Foreign Department, dated Lahore, 6th February, 1900.

In continuation of my telegram, dated the 14th January, 1900, I am directed by the Lieutenant-Governor to submit, for the information of the Government of India, a copy of the correspondence noted in the margin, on the subject of our present position in regard to the Mahsud tribe.

Letter, dated 24th January, 1900, from Commissioner, Derajat.
My letter, dated 6th February, 1900, in reply.

Annexure 1.

Letter from H. A. Anderson, Esq., C.S., C.S.I., Commissioner and Superintendent, Derajat Division, to the Officiating Chief Secretary to Government, Punjab, dated Dera Ismail Khan, 24th January, 1900.

With reference to the serious offences recently committed by the Mahsuds, namely, the murder of Border Military Police at Zeranobo, on the 16th December, 1899, which was reported by the Political Officer, Wana, in his telegram, dated the 16th idem, and the attack made on the garrison of the Zam Post on the 9th instant, I have the honour to submit a report showing what is the present position as regards the Mahsud tribe and our relations with it in order to enable Government to determine what action should be taken to obtain redress both as regards the cases which have been disposed of, but in which satisfaction has not been obtained yet, and also with reference to the cases which are pending disposal.

2. In order to lay the case clearly before Government it will be necessary to give a brief account of the proceedings which have been taken in connection with the settlement of cases, and the realisation of fines since the autumn of 1898. In my letter, dated the 27th January, 1899, I have explained that much pressure was not brought to bear on the Mahsuds earlier to obtain redress in the cases which were pending when I left on three months' leave in August, 1898, and that this was done advisedly. Before these cases, which were disposed of in November and December, 1898, were taken into account, the fines due on the 1st November, 1898, from the Mahsuds and other tribes under the political control of the Political Officer, Wana, amounted to Rs. 3,703-3-9, on account of the offences committed by them in British territory, and against British subjects and Government in protected areas. Out of this sum the Mahsuds were responsible for Rs. 3,247-3-9.

3. The disposal of the pending cases referred to above in the last paragraph, in November and December, 1898, imposed on the Mahsuds a fine of Rs. 18,867-15-0 as follows:—

	Rs.	A.	P.
On account of the offences committed in the Dera Ismail Khan District	5,567	14	0
On account of the offences committed in Zhob	1,715	0	0
On account of the offences committed in Gomal	90	0	0
On account of the offences committed in Tochi	7,258	12	0
Guri Khel raid on the Jani Khel flocks and a few other petty offences committed in the Bannu District	3,801	5	0
On account of offences committed in the Sherani country	435	0	0
Total ...	18,867	15	0

and the total sum due from the tribe amounted to Rs. 22,115-2-9.

4. Since then fines aggregating Rs. 18,466-8-7 have been imposed on the Mahsuds from time to time during the year 1899, partly on account of certain offences committed during the year, and partly on account of the old cases disposed of during the period, as noted below:—

	Rs.	A.	P.
1. Attack on the Bhittanni Levies committed on the 29th September, 1898...	2,000	0	0
2. Murder of two Bhittanni Levies in July, 1897	1,000	0	0

		Rs.	A.	P.
3.	Raid by the Shingis on Suleman Khel flocks near Nasran in February, 1899 (share of the Mahsuds)	4,278	0	0
4.	Murder of Sepoy, Isar Singh, of the 1st Sikh Infantry, near Shahur Tangi, on 1st July, 1899	1,500	0	0
5.	Murder of two Cavalry sowars near Tiarza, on 5th March, 1899 (share of Mahsuds)	1,856	0	0
6.	Murder of Zhob Levy sowar near Darra Gardao, on 25th May, 1899 ...	2,000	0	0
7.	Killing and wounding of Sherani with robbery (*vide* paragraph 3 of Commissioner's letter, dated the 27th January, 1899, share of the Mahsuds) ...	1,600	0	0
8.	On account of petty theft and robbery cases in the Dera Ismail Khan District, Gomal and Wana, &c.	4,252	8	7
	Total ...	18,466	8	7

This sum being added to the total arrived at in paragraph 3 raises the total charge against the Mahsuds to Rs. 40,581-11-4.

5. Out of this total charge of Rs. 40,581-11-4 sums aggregating Rs. 21,739-2-11 have been realised from the tribe from time to time during the year, and the outstanding balance at the close of the year amounts to Rs. 18,842-8-5. Moreover, in certain inter-tribal cases, action was taken during the year, and the amount of compensation awarded in respect of such cases including the opening balance brought forward from 1898 amounted to Rs. 12,460-7-11. Out of this sum Rs. 7,526-1-0 have been recovered, and paid to claimants. The outstanding balance in these cases at the close of the year amounts to Rs. 5,934-6-11. This balance is on account of cases which occurred outside the limits of protected area in the hills and among tribesmen themselves. For the realisation of this balance we are not as much concerned as we are for the recovery of the balances of the fines imposed on account of offences committed in British territory, Zhob, Tochi, and protected area against Government and our own people.

6. The figures given in the preceding paragraph of fines imposed and collected during the year, however, do not fully manifest what has actually been done. The value of the property, cattle, sheep and goats recovered in original by putting pressure on the tribe, section, or individual offenders soon after the occurrence of the offence or restored by the actual offenders after enquiry by a tribal jirga has not been included in the figures of fines imposed and recovered. There are several large cases in which property and cattle worth several thousands of rupees were recovered in this way, notably in the case of the Shingi raid on the Suleman Khel flocks near Nasran, and the Guri Khel raid on the Jani Khel flocks in the Bannu District; while there are numerous petty cases in which the camels or other property stolen were restored to complainants, and the cases were filed after imposing a small fine or without taking any further action.

7. As regards the steps which have been taken to realise the fines imposed during the year, I shall give a brief account of what has been done—

(*a*) The first step taken was to stop the allowances of all the Mahsud Maliks temporarily. These allowances were, however, restored when the Maliks showed that they made a real endeavour to realise the fines and to assist the Political Officer.

(*b*) In December, 1898, when a large Mahsud Jirga was sitting at Bannu, in connection with the settlement of the cases of offences reported to have been committed by the Mahsuds in the Tochi, I authorised Mr. Kettlewell, the Political Officer, Wana, to make arrangements for the seizure of convoys of certain Mahsud sections. I authorised this step subject to one condition, namely, that the Mahsuds, whose jirgas had been invited by us to come to Bannu, and were then assembled at Bannu, would not look upon the seizure as a breach of faith. Mr. Kettlewell thought that the action might create a misunderstanding, and recommended that all seizures should be postponed until after the jirgas were dismissed. After the termination of the jirgas, Mr. Kettlewell, however, never returned to Wana or Tank, and was compelled to take one year's furlough on medical certificate from the 16th January, 1899. Mr. Watson, who succeeded him, was new to the work and unacquainted with the situation, and the proposed seizures had of necessity to be postponed temporarily.

(*c*) Early in February, 1899, I happened to be near Nasran on my way to the Mahsud country, when I received the report of a serious raid by the Shingis on the Suleman Khel flocks, in which 1,200 sheep and goats were carried off, and 5 Suleman Khels of the pursuit party were killed. Being in the neighbourhood of the locality when the raid was committed, I was in a position to take immediate action. The Shingis were surprised in their homes at Kotka, and near Jandola, and orders were issued for the arrest of every Shingi at Tank and in the Dera Ismail Khan District. The result was that the Suleman Khels were fully redressed, all compensation due in the case was realised, and 12 of the ringleaders of the raid, who were surrendered unconditionally, or were arrested, were sentenced to imprisonment for terms varying from three to five years.

(*d*) The Political Officer, Mr. Watson, acting in accordance with the instructions given to him, summoned a large Mahsud Jirga, and impressed on them the necessity of an early settlement of the fines imposed in the cases of the past year. After long discussion it was proposed by the Maliks that the fines outstanding against each section and sub-section should first be explained to the Maliks of those sections, and if they could not be realised by those Maliks in a month's time from the date of communication the leading Maliks would then meet again to discuss matters. The suggestion was adopted, and the month asked for was allowed.

(*e*) At this stage another serious offence was committed on the 5th of March, 1899, namely, the attack on the Cavalry sowars at the mouth of the Tiarza. The Garerais, a sub-section of the Alizais, were believed to have been concerned in this offence. Proposals were submitted for the surprise of certain Abdul Rahman Khel and Garerai villages with the assistance of troops, and these proposals were sanctioned in your office telegram of 12th March, 1899. All arrangements were completed involving the movement of a considerable body of troops, but when Mr. Watson went out to make the surprise sanctioned, he had to modify the scheme for the reasons explained in his telegram of the 14th March, 1899; and his letter, dated the 17th March, which gives an account of the operations. The surprise was carried out in regard to the Abdul Rahman Khels only. The results of this surprise are reported by Mr. Watson in his letter, dated the 31st March, 1899, copy forwarded to you under the cover of this office letter, dated the 18th April, 1899.

The claims against the Abdul Rahman Khel amounted at the time to Rs. 3,821; a very large part of this was paid up at the time, and good security was furnished for the payment of the balance.

(*f*) The Maliks, who had gone to their sections to recover fines, as reported in clause (*d*), made many recoveries, but the outstanding balance was still very large. The leading Maliks met in April, 1899, and decided that they should give their allowances which had not been paid to them for some months past in settlement of the fines outstanding against their sections, and should make the recoveries from their tribesmen or actual offenders afterwards. The result of these measures was that sums aggregating Rs. 4,864-10-1 were readily recovered.

(*g*) Two sections which were heavily involved, and which were under blockade from the beginning of the year, namely, the Guri Khels and Jalal Khels, did not attend the jirgas. By this time the hot weather was setting in, and the sections removed to the higher hills, where it was difficult to reach them. The Guri Khels owed a sum of about Rs. 4,000, and the amount due by the Jalal Khels was Rs. 7,000. These sections are small. Their Maliks are few in number, and do not appear to have a hold on their tribesmen. It was decided that further endeavours should be made to persuade them to come and settle their account. The Guri Khels disputed the fairness of the award made against them in the Jani Khel raid case, while the Jalal Khels expressed their inability to pay such a large sum.

(*h*) In July other serious offences were committed, namely—

(1) The attack on a convoy, and murder of a sepoy on the 1st July, 1899.

(2) The attack on the Political Officer, Wana, and murder of his chaprasi, Mahar Shah, on the 20th July, 1899.

(3) The attack on a convoy on the 23rd July, 1899.

In connection with offence No. (1) the Shahur Shaman Khels were surprised in their villages, and a number of them were arrested on the ground of their local responsibility for the offence, and were detained until the whole amount of fine imposed in the case was realised.

(*i*) The Guri Khels and the Jalal Khels were then induced to come in. A settlement was arrived at with the former; they have paid a part of the fine due from them, but they have not carried out the agreement they made to pay off their fines as has been reported to you. Some of the other sections, however, who were jointly implicated with them, such as Abdullais, have been induced to pay in their share of the fine.

(*j*) Before the Zam attack was made, in the beginning of this month, arrangements were being made to arrest large convoys of the Shabi Khels and Jalal Khels in the Bannu District. These arrangements are being carefully worked out on the Tochi side, and will, I hope, be successful hereafter.

The result of the steps taken during the past year is that sums aggregating Rs. 21,739-2-11 have been realised during the year on account of the offences committed in British territory, and against Government or our own people in protected areas, and Rs. 7,526-1-0 in other cases.

8. The subjoined table will show the amount each sub-section has yet to pay on account of the former class of cases.

Section.	Sub-section.	Dera Ismail Khan.	Gomal, Wana and Shahur.	Zhob.	Sherani.	Bannu.	Tochi.	Total.
	Alizais.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Giddi Khels.	Langar Khels...	—	—	—	—	—	—	—
	Kai Khels ...	50 0 0	—	—	—	—	—	50 0 0
	Chund Khels ...	69 0 0	—	—	—	—	—	69 0 0
	Batkais ...	69 0 0	—	—	—	—	—	69 0 0
	Wazirgais ...	—	—	—	—	—	—	—
	Furidais ...	150 0 0	—	—	—	—	—	150 0 0
Dachhi Khels.	Salami Khels ...	—	—	—	—	—	—	—
	Guri Khels ...	640 0 0	—	165 0 0	165 0 0	3,283 3 0	—	4,253 3 0
	Mal Khels ...	—	—	—	—	—	—	—
Shumi Khels.	Mochi Khels ...	—	—	—	—	—	—	—
	Garerais ...	223 6 8	573 8 0	168 0 0	270 0 0	—	—	1,234 14 8
	Marisais ...	—	182 0 0	—	—	—	—	182 0 0
	Bahadur Khels	—	—	—	—	—	—	—
	Para Khels ...	—	50 0 0	—	—	—	—	50 0 0
	Malik Dinais ...	150 0 0	—	—	—	—	—	150 0 0
Shabi Khels	Sultanais ...	—	—	—	—	—	1,400 0 0	1,400 0 0
	Total Alizais...	1,351 6 8	805 8 0	333 0 0	435 0 0	3,283 3 0	1,400 0 0	7,608 1 8
	Shaman Khels.							
Shaman Khels	Qasim Khels ...	360 0 0	56 8 0	—	—	—	—	416 8 0
	Bahlolzais.							
Bahlolzais	Jalal Khels ...	77 8 0	—	—	—	86 4 0	5,033 15 0	5,197 1 0
	Dhur and Nekzan Khels.	510 0 0	1,179 1 9	—	—	—	—	1,689 1 9
	Abdur Rahman Khels.	171 0 0	160 0 0	—	—	—	—	331 0 0
	Kikarais ...	—	50 0 0	—	—	—	—	50 0 0
	Shingis ...	285 6 0	376 0 0	—	—	—	—	661 6 0
	Aimal Khels ...	217 8 0	—	—	—	—	—	217 8 0
	Abdullais ...	—	364 0 0	—	—	—	—	364 0 0
	Marsanzais ...	—	—	—	—	12 14 0	195 0 0	207 14 0
	Total Bahlolzais	1,261 6 0	2,129 1 9	—	—	99 2 0	5,228 15 0	8,718 8 9
Mahsuds ...	Mahsud Tribes	—	—	2,099 6 0	—	—	—	2,099 6 0
	GRAND TOTAL	2,972 12 8	2,991 1 9	2,432 6 0	435 0 0	3,382 5 0	6,628 15 0	18,842 8 5

It will be observed that the sum due from the Shaman Khels is very small, and this sum will be realised without the adoption of any special measures. Among the Alizais the sections which owe large sums are—Guri Khels, Rs. 3,283-3-0, Shabi Khels, Rs. 1,400, Garerais, Rs. 1,234-14-8. Among the Bahlolzais the sections from whom large sums are due are—Nekzan Khels, Rs. 1,689-1-9, Jalal Khels, Rs. 5,033-15-0. In addition to the cases in which the penalties have been fixed there are some serious offences pending disposal, namely—

(1) Attack on a convoy guard on July 23rd, 1899.
(2) The attack on the Political Officer, Wana, and the murder of his chaprasi on 20th July, 1899.
(3) The attack on Border Military Police men near Zeraniobo, in December, 1899.
(4) The attack on the Zam Post on the 9th January, 1900.
(5) The attack on the Zhob Levy sowars in May, 1898.

The fines which are likely to be imposed in the above cases may be estimated at Rs. 12,000, which, being added to the sum of Rs. 18,842-8-5 outstanding on account of the cases already disposed of as reported in paragraph 5 will raise the total charge against the tribe to Rs. 31,000 in round numbers. To this sum may be added Rs. 9,000 more on account of the petty cases pending disposal against the Mahsuds, and the total charge will amount to nearly Rs. 40,000.

9. If the Mahsuds had not committed fresh serious offences during the year, the sums recovered during the year would have been sufficient to pay off all fines and compensation awarded in old cases. The sum of Rs. 40,000, which has been arrived at in the last paragraph is large, and cannot all be realised at once, unless measures of a very drastic nature are adopted to enforce the payment. It will be observed that to realise the sum of approximately Rs. 30,000 in the past year several surprises of villages were made, convoys were arrested both at Tank and in Bannu, sections were placed under blockade, Maliks exerted strenuous endeavours to realise fines, and in fact paid large sums out of their allowances, and every effort was made to induce the sections which are heavily involved to clear their accounts, with the result that even the Jalal Khels and Guri Khels, who are the most troublesome sections and owe the largest sums, paid up Rs. 2,000 and Rs. 700 respectively. If it be desired that the fine due up to date on account of old and new undisposed of cases should be realised at once, the only measure which I can suggest to effect this is to place the whole Mahsud tribe under blockade until the whole sum is recovered.

10. There is at present great scarcity in the Mahsud country, in consequence of the failure of rains, and though the offences lately committed by them cannot, I think, be attributed directly to this cause, yet there can be no doubt that the privation caused by scarcity of food and fodder has occasioned a certain amount of restlessness among the disaffected. If a blockade of the tribe is decided on it will be necessary to strengthen the military posts in the Shahur, and to place military garrisons in certain levy posts, such as Ngandioba and Haidri Kach, and also to strengthen the Border Military Police posts on the Dera Ismail Khan and part of the Bannu border. As a result of blockade it must be anticipated that our negotiations with Mulla Powindah, which are at present being arranged to enlist his assistance on the side of Government, will be interrupted, the raising of the Militia Corps in Southern Waziristan will, no doubt, be interfered with, and our friendly relations with the tribe and the Maliks will be broken off temporarily; but at the same time there can be no doubt that the blockade of the whole tribe, which is already hard pressed for food and fodder, will probably bring about the submission of the tribe in a reasonably short time, and will lead to the early recovery of all the outstanding fines. It is now for the Government to decide whether it is necessary to realize the whole sum promptly and at once. If so, there appears to be no other alternative than the adoption of the extreme measure suggested above. On the other hand, if Government is not disposed to sanction this measure, the realisation of the fine by means such as were adopted last year will proceed in due course. The progress in realisation will,

no doubt, be gradual, but there will be no serious risk of straining relations with the tribe or the Maliks, who will in the future render the same assistance that they have rendered in the past.

11. As to the motives of the serious offences committed last year, there is yet some uncertainty in regard to them. Mr. Watson is positive in his opinion that these offences were committed at the instigation, or at the instance of Mulla Powindah. He has, in fact, from the very first suspected that the Mulla is at the bottom of these offences. But on the other hand, if the Mulla is actually desirous of coming to a settlement with Government, as he appears to be, why should he instigate offences of this kind. The Mulla does not attempt to gain his ends by openly showing that he can trouble the Government by the commission of serious offences. On the contrary he tries to exonerate himself and his men. On more than one occasion when an offence of a serious nature had been committed he has at once sent an express message to the Political Officer or to the Naib Tahsildar to the effect that his men were not concerned in the offence. Whether Mulla Powindah is or is not the instigator of these offences there can be no doubt that the Maliks, as a body, are well disposed, and wish to maintain friendly relations with Government. Mr. Watson assures me that there is no sign whatever of hostility on the part of the tribe in general, or of any large section in particular, and I have no reason to differ from the conclusion arrived at by him. I have, however, observed of late, and particularly since the Border Military Police have been armed with Sniders, that there is an ever-increasing desire among the Mahsuds to possess themselves of firearms of a superior kind, and there appears to be no doubt that in every case that has been committed during the past year the aim of the offenders was to get hold of rifles. It is not to be supposed that the Mahsuds are gathering together arms of precision as a preparation for the display of hostility towards Government. Like the Afridis they find that the better a man is armed the stronger he is in the tribe, and each man and boy does his best to acquire good arms, and will stick at nothing to obtain them. The Mulla's followers have devoted their energies particularly to securing firearms, and presumably the Mulla encourages them, in order to strengthen his own position in the tribe. He appears to be playing a double game, coquetting with Government, while he attempts to strengthen his position in the tribe by increasing the armed strength of his body guard. I have asked Mr. Watson to make further careful and searching enquiries to ascertain what are the objects of the Mulla, and what is the correct explanation of his conduct and submit a separate report on the point.

12. As regards the Zam case, the Shabi Khels, Jalal Khels, and Bhittannis are suspected. I have seen Mr. Watson and discussed the situation with him. He wishes that some further time may be given to prosecute enquiries as to the sections to which the offenders belonged. I have accordingly postponed action for ten days to enable him to complete his enquiries. I propose, in the event of a blockade of the tribe being not approved of, to make a large baramta of the sections implicated, if this can be done without serious risks. It is desirable to bring about a prompt settlement in this case as well as of any other cases that may be pending against those sections. This has already been reported to you—*vide* correspondence ending with this office endorsement, dated 22nd instant.

Annexure 2.

Letter from W. R. H. Merk, Esq., C.S.I., Officiating Chief Secretary to Government, Punjab, to the Commissioner and Superintendent, Derajat Division, dated Lahore, 6th February, 1900.

I am directed by the Lieutenant-Governor to acknowledge the receipt of your letter, dated the 24th January, 1900, on the subject of our present position as regards the Mahsud tribe, in connection with the question of redress for offences in which satisfaction is still due to Government.

2. The case stands thus: No action was advisedly taken during the winter of 1897-98 to obtain a settlement, in consequence of the general excitement then prevailing on the border, which it was apprehended might spread to Waziristan. The Lieutenant-Governor agrees with you that this was a good reason at the time for suspending pressure. The spring of 1898 would probably have been a favourable opportunity for resuming operations, when the news of the defeats of the tribes was fresh along the frontier. The pending cases were, as a matter of fact, taken up during the winter of 1898-99, and at the close of the year 1898, the balance for which the Mahsuds were found to be liable was Rs. 22,115. In the course of the year 1899, a sum of Rs. 21,739, in cash, with various recoveries in kind, was realised. While the proceedings for collecting the balance of Rs. 22,115 were in progress, a succession of offences, some of them having a grave character, has raised the outstandings payable by the Mahsuds to about Rs. 40,000. In this sum is not included the penalty for the attack on the Murtaza rest-house guard, which occurred on the day before your letter was despatched. Against this, the proceeds of the seizures in the Zeranobo affair, amounting to Rs. 3,460, may be set off, so that the pending balance at the present moment remains roughly Rs. 40,000. After realisations which very nearly reach the opening balance of 1899 we find ourselves now with a closing balance of double the amount. The debit account apparently accumulates much faster than it can be liquidated.

3. The Lieutenant-Governor cannot regard the situation as satisfactory. The measures which you propose at this juncture are either a blockade or the recovery of the balance by means such as have been adopted during 1899. In view of the experience of the past year it is clear that the employment of these latter means gives us no reasonable guarantee of a speedy settlement or of the cessation of offences in the future.

4. In consideration of the large balance, and of the numerous offences lately committed by the Mahsuds, it seems to the Lieutenant-Governor that the time has come for bringing home to the whole Mahsud tribe the gravity of the situation, in which it has been placed by the misconduct of many of its members. A blockade, to be of any use, should obviously be one, not of individual sections, but of the whole tribe. But before it is imposed the Lieutenant-Governor thinks that the Mahsuds should have an opportunity of complying with our demands and that a formal demand should be made on the whole tribe. For this purpose it would be necessary to summon not alone the 270 Maliks (*vide* Appendix D to Mr. Bruce's letter, dated the 26th May, 1895), whom we subsidise out of a fighting strength of some 10,000 men, but all the grey-beards, elders and persons of influence who sway the tribal councils. If the fully representative body of the whole tribe fails to satisfy Government, we shall then probably be compelled to resort to a blockade. The Lieutenant-Governor will be glad of your opinion on the proposed step, *viz.*, to convene a full jirga of the Mahsuds and to formally call upon the tribe to make redress. A full jirga is requisite because it is abundantly clear from what has happened since December, 1898, that the Maliks (who are reported to be willing to aid Government) have neither the power to restrain the clansmen nor the ability to furnish early information of the personality of offenders; in the Zeranobo case, for instance, although it occurred six weeks ago, the identity of the attacking party seems to be still doubtful. Much less do they appear to have the power to bring offenders promptly to justice.

5. In your letter under acknowledgment you have adverted to the effect of the blockade upon the negotiations with Mulla Powindah. The Political Officer is positive in his opinion that the more serious offences during the past twelve months have been committed at his instigation. If the Mulla is sincere in his overtures, it is very doubtful of course if this view or information can be correct. But the point is whether he is sincere or not; you yourself think that he is playing a double game. However that may be, it is unquestionable that the Mulla is responsible for the present state of affairs in exact proportion to his power in the tribe, like any other Mahsud of note and

weight. If he really wishes to further the interests of Government, he will have an excellent opportunity of using his influence in that direction at the jirga which is suggested.

6. A rupture in our friendly relations will naturally interfere for the time with the enlistment of Mahsuds in the Southern Waziristan Militia, but would probably not affect the non-Mahsud element, the Darwesh Khel, Dotanis, Ghilzais and British subjects whom, the Lieutenant-Governor understands, it is also proposed to entertain in the Militia. I am to ask for your opinion in this matter.

7. It is quite possible that the present scarcity in the Mahsud hills may bring a blockade to a speedy conclusion, but it would have to be stringent and efficient, and we should be prepared for outbreaks. Under these conditions the Lieutenant-Governor desires your opinion, so far as you are able to frame it at the present stage, without delaying this reference, as to the employment of further troops and of Border Military Police and Levies on the lines of communication with Wana, along the border of the Dera Ismail Khan and Bannu Districts, and, perhaps, in the Tochi also.

8. In conclusion, I am to remark that, as previously intimated, the Lieutenant-Governor is inclined to think that, judging by results, the present procedure in force on the Derajat border for the settlement of cases requires some change; the process of ascertaining and, if possible, of effecting the surrender and punishment of individual offenders, and failing this, of dealing first with small sub-sections, then with sections, and so on till the whole clan or tribe is reached, seems to be productive of delay and complications. The following seems to be some of the necessary accompaniments of the system. First there is the difficulty in obtaining information, which has already been mentioned. Then the jirgas or judges in the trials of the offenders appear to run no inconsiderable personal risk when they do bring cases to light; this was brought to notice in Mr. Watson's report on the Tiarza case, received with your letter, dated the 6th December, 1899, and has been observed in other instances. At times, too, the Maliks, who are paid to help our officers, do not skrink from deliberate perjury, witness the case reported in your endorsement, No. 34, of the 15th January, 1900. The procedure of gradation from the person of the offender through successive tribal sub-divisions to the whole body of the clan is no doubt excellent in theory, but the inherent difficulties make it so slow and uncertain that it seems to fail to give us redress or to act with sufficient deterrent force on the tribesmen, and the Lieutenant-Governor is inclined to think that when offenders are not promptly given up by the Maliks, immediate recourse to tribal responsibility is likely to be more efficacious in preserving peace and in enforcing good conduct. This, however, is a subject that can be more conveniently discussed when matters have been put straight between us and the Mahsuds.

Enclosure 2 in No. 2.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to Government, Punjab, to the Secretary to the Government of India, Foreign Department, dated Lahore, 16th April, 1900.

In continuation of this office telegram, dated 26th March, 1900, I am directed to submit, for the information of the Government of India, a copy of a letter, dated 30th March, 1900, and enclosure, from the Commissioner and Superintendent, Derajat Division, containing a complete report on the settlement recently effected with the Mahsud Waziris.

2. The Lieutenant-Governor desires me to say that he considers that this settlement, which is a most satisfactory one, is mainly due to the personal influence of Mr. Anderson, whom the tribes on the Derajat border have learnt to trust.

3. With reference to the remarks made in paragraph 10 of the Commissioner's letter regarding the future management of the tribe, His Honour can only say that he has no objection whatever to the system of dealing with individual offenders or sub-sections of tribes provided that—

(1) this method is accepted by the tribal jirga; and

(2) it is not productive of delay.

The present case, however, appears to His Honour to afford an exemplary instance of the value of resorting to general tribal responsibility. Although the Maliks in the last sentence of their petition mildly protest against this method of treatment being regarded as a precedent, Sir Mackworth Young is inclined to regard it as a most valuable precedent. The Commissioner was enabled, by means of negotiations with the full tribal jirga, numbering as many as 2,500 persons, to effect a complete settlement up to date of cases involving demands to the amount of Rs. 35,000. If these cases had been settled by the individual method, they would probably have dragged on for many months, perhaps years. Provided the amounts are realised, the incident seems to the Lieutenant-Governor to establish conclusively the importance of keeping in view the tribal responsibility, which is the only secure basis for diplomatic relations with such a heterogeneous body as the Mahsud tribe.

Annexure 1.

Letter from H. A. Anderson, Esq., C.S., C.S.I., Commissioner and Superintendent, Derajat Division, to the Chief Secretary to Government, Punjab, dated Dera Ismail Khan, 30th March, 1900.

In continuation of my telegram, dated the 24th instant, reporting the settlement made with the Mashuds by which all the cases pending against the tribe to that date had been disposed of, I have the honour to submit a translation of the petition presented to me by the Mahsud Maliks, on the 24th instant, and referred to in the telegram cited above.

2. It will be convenient to narrate here briefly the circumstances which led to the conclusion of the present settlement.

In the end of January last, after the commission of certain serious offences, notably—

(1) the attack on Border Military Police sowars at Zarrani Oba, on the 15th December, 1899;

(2) the attack made on the garrison of the Zam Post, on the 9th January, 1900;

I submitted a detailed report in my letter, dated the 24th January, in which I attempted to describe as clearly as possible our position as regards the Mahsud tribe, and our relations with it, in order to determine what action should be taken to obtain redress as regards both the cases which had then been disposed of, and also the cases which were then pending against the tribe. In my report I gave a brief account of the measures which had been adopted in connection with the settlement of cases, and the realisation of fines due by the tribes since the autumn of 1898, in order to show that all possible steps had been taken to obtain reparation as early as was practicable, with the concurrence of the Maliks, and without breaking off relations with the tribe in general, with the result that fines aggregating nearly Rs. 30,000 had been realised from the tribe in the past year by means of those measures. At the same time I recommended that if it was desired that the fines due to date on account of the old disposed of and new undisposed of cases should be realised at once, the whole Mahsud tribe should be placed under a blockade until the whole sum was recovered, which measure I considered could be carried out after strengthening the military posts in the Shahur, and placing

military garrisons in certain levy posts, and strengthening certain Border Military posts on the Dera Ismail Khan and part of the Bannu border. I pointed out, however, that the measure was attended with certain difficulties, and would lead to the temporary interruption of our relations with the tribe, and suggested, as an alternative, the realisation of the fines by means such as had been adopted during 1899. The Government, however, decided that the employment of measures, such as were used in 1899, gave no reasonable guarantee of a speedy settlement or of the cessation of offences in the future, and considered that before the blockade was imposed the Mahsuds should have an opportunity of complying with our demands. The Government further proposed that a formal demand should be made on the whole tribe, and asked for my opinion on this proposal. In the meantime the Political Officer, Wana, was arranging for an interview which he had proposed with Mullah Powindah, and the submission of the opinion called for was delayed for a short while. The enquiries, however, made in the interval in regard to the serious offences, which had induced me to consider the position in regard to the tribe seriously, and to postpone drastic measures for reparation, showed that these offences were the work of intriguers, that the tribe in general was not to blame, and that it had, on the whole, behaved better than usual, as was reported in my telegram, dated the 9th instant. Mr. Watson strongly deprecated taking action against the tribe as proposed by Government. I recommended that a formal demand for the payment of the fines should be made, first on the jirga of Maliks, and then on the whole tribe, as proposed, if Government was prepared to pass orders that in default of compliance with our demands within a month a blockade of the whole tribe would be declared and carried out. At the same time I expressed my concurrence with Mr. Watson, that the tribe as a whole was not to blame for the serious outrages recently committed.

3. As the time for my making over charge of the Division before proceeding on furlough was drawing rapidly near, on the 9th March I summoned the whole Mahsud jirga to Tank for the 17th of the month, in order to go there, and first discuss matters with the Maliks myself, and see if any settlement could be made for the recovery of the fines and settlement of all pending cases.

I summoned the whole Mahsud jirga in order that if Government decided by that date that a formal demand should be made on the whole Mahsud tribe as proposed, there should be no difficulty in making it at once. The Government decided, however, that it was inadvisable to make a formal demand at this time, and left me to discuss matters with the Maliks, and see if any settlement could be made.

4. I proceeded to Tank on the 18th instant, and first interviewed the leading Maliks. I explained to them the gravity of the position, and impressed on them the desirability of making some arrangement to clear the tribe. I explained that I was shortly going on leave, and that I desired to bring about a settlement in the interest of the tribe as well as of Government, and this was the last opportunity that I would have of effecting such a settlement.

The maliks promptly expressed their readiness to fall in with my wishes, and asked me to have an estimate made out of the fines which would have to be paid on account of all pending cases.

5. The whole of the files which were found pending against the tribe on account of offences committed to that date in British territory, the Shirani country and Zhob and against Government or British subjects in the Gumal, the Shahur, Wana, and the Tochi were examined. It was estimated that the Mahsuds would be liable to pay a fine of Rs. 18,000 in respect of these cases in addition to nearly Rs. 17,000 already due by them, or in all Rs. 35,000. This estimate was communicated to the Maliks, who then held consultations, and discussions, with a view to make arrangements for the liquidation of this sum, and the outcome was the presentation of the petition of the 24th instant,

which was drawn up by all the Maliks unanimously, and was verified on the afternoon of that date in an open Darbar attended by over 2,500 Mahsuds of all classes.

6. In this petition the Mahsuds Maliks arranged for the payment of nearly Rs. 20,000 at once, as follows:—

		Rs.
(1)	Their allowances for three months... ...	8,466
(2)	Half the pay of the levies for three months	3,300
(3)	Estimated value of two-third share of the rabi crops of the Mahsud lands	3,234
(4)	Sale proceeds of previous crops of the Mahsud lands in deposit	5,000
	Total ...	20,000

Most of the money under the first and second items will be available on the 1st of April, and will be awarded as compensation in cases. The amount of the fourth item has been made over to the Political Officer. As regards the third item, tenders were invited for the purchase of the green crops. The highest bid which was made was Rs. 4,000 for the whole share of the Maliks. The Naib Tahsildar, Tank, who inspected the crops, assured me that Rs. 6,000 to Rs. 5,000 might be accepted as a safe estimate of the full Mahsud share of the produce when ripe. In any case the sale proceeds of the crops will not be less than the estimated amount. With regard to the balance of Rs. 15,000, the Maliks offered to pay a toll on all camels, bullocks, cows, donkeys, &c., coming in trading convoys to the Dera Ismail Khan and Bannu Districts and the Tochi Valley. The offer was a reasonable one, and I had no hesitation in accepting it on the spot, and I issued orders for the imposition of the toll at once. It is hoped that the Rs. 15,000 will be recovered within six months.

7. The Maliks were certainly supported by the whole tribe in general in making the offer to pay tolls, as none of the 2,500 men, who were present in the Darbar, and to whom the Maliks' petition was translated into Pashtu, made any objection. The settlement which has been concluded has the great advantage, I think, of bearing on all classes equally, namely, the Maliks, the levies, and the masses who have any relations with British territory.

8. As soon as I discovered the satisfactory attitude of the Maliks, and before the petition of the Maliks was presented on the 24th, I arranged that the cases pending against the Mahsuds relating to the Dera Ismail Khan District and the Shirani country should be taken up by the Deputy Commissioner of Dera Ismail Khan and the Political Officer, Wana. In the same way the cases in which offences had been committed against Government, British subjects, and Powindahs in the Gomal, the Shahur and Wana were referred to jirgas. The Political Officer reports to-day that Rs. 16,003 in all have been awarded as compensation by the jirgas, namely, Rs. 8,997 in the Dera Ismail Khan cases, Rs. 515 in the Shirani country cases, and Rs. 6,491 in respect of Gomal, Shahur, and Wana cases.

Statement A, which forms the enclosure of Mr. Donald's letter, dated the 21st November, 1899, a copy of which was forwarded to you with this office letter, dated the 16th December last, will show that there were only seven Tochi cases against the Mahsuds in which Government or British subjects are complainants. In most of these reparation has already been obtained. The Political Officer, Wana, however, is arranging to meet Mr. Donald in a few days to dispose of all the cases pending against the Mahsuds to date, and to ascertain the actual amount of compensation in respect of them.

The Political Officer, Wana, and the Political Agent, Zhob, held a joint jirgah at Tank in November last to dispose of the cases against Mahsuds, relating to the Zhob District, and only eight cases were then left undisposed of. These, together with any other cases that may have been brought against the tribe since then, will be taken up probably next month. Though the

Tochi and Zhob cases have not been actually disposed of, the amount which will be left in hand after paying for the disposed of cases relating to other tracts will, it is hoped, be more than enough to meet the demands of the Tochi and the Zhob District. Assuming that no modification is made in the awards of the jirga in the cases which are being disposed of, the demand against the tribe will amount to Rs. 32,854-8-0, as follows:—

		Rs.	A.	P.
(1)	Fines unrealised in cases disposed of before the present settlement (Kabuli rupee equals eight annas)	16,851	8	0
(2)	Dera Ismail Khan cases recently disposed of	8,997	0	0
(3)	Shirani country cases recently disposed of	515	0	0
(4)	Gomal, Shahur, and Wana Valley ...	6,491	0	0
	Total ...	32,854	8	0

This leaves Rs. 2,145-8-0 to meet the Tochi and Zhob demands. It is probable, however, that some modifications of the jirga awards, as reported by Mr. Watson will be made, and that the total receipts from the Mahsud land crops will exceed the estimated amount by about Rs. 700, in which case we shall have over Rs. 3,000 in hand for the Tochi and Zhob cases. Under these circumstances, the settlement which has been made leaves no case pending anywhere against the Mahsuds, except the inter-tribal cases, which will be disposed of as opportunities offer.

9. It is gratifying to me to be able to report to Government that the large Mahsud jirga, which assembled on the present occasion, showed a very friendly and cordial attitude. The Maliks displayed good feeling and gratitude for the friendly relations which have been maintained in the past between the local officers and themselves. This feeling of cordiality between the officers who are conducting our political dealings, with the tribe and the tribal Maliks, is increasing as time goes on; and as the intimacy and personal intercourse grow closer and closer, and the true knowledge of each other increases, the feeling will, I think, unquestionably grow stronger, provided the policy of the past, namely, the policy of acting through headmen, is maintained in the future. Mr. Gee and the other English officers, who were present at the jirga will bear me out in saying that the leading note struck by the tribal speakers at the jirga was that they were grateful to the local officers for the treatment they had received in the past, and they made this tribal settlement to show their good-will to the local officers, and to mark their gratitude for the friendly relations maintained by these officers with the tribal Maliks and the tribe through the Maliks.

10. It has been placed on record recently that the Lieutenant-Governor considers that the present procedure in force on the Derajat border for the settlement of cases requires some change, and the want of tribal unity is our principal difficulty in dealing with the Mahsuds. In view of these remarks it appears to me right that I should, before proceeding on leave, report the result of my experience of working the Mahsuds during the last four years I have had charge of the tribe as Commissioner. I consider that the system for the settlement of cases which has been in force has, on the whole, worked well and satisfactorily. I fully admit that the Derajat system of working is slow, and is attended with difficulties. The effort to bring home offences to the actual offenders, and to obtain their surrender and punishment causes delay, and we do not generally, though we do occasionally, obtain prompt satisfaction. Similarly, the enforcement of the graded responsibility of subsection, section, and finally the tribe is not favourable to the immediate settlement of cases. On the other hand, the system of obtaining reparation from actual offenders, and of restricting punishment to a guilty section instead of at once punishing the whole tribe is a much less primitive system than the system of habitually from the first enforcing tribal responsibility. It is far more popular with the Mahsud tribe; the alternative system is distasteful to them. It is repugnant to them, because the weak and innocent are forced

to share the punishment with the strong and the guilty. The Mahsuds are sufficiently civilized to appreciate the ethical superiority of the one system to the other.

We have for some years past attempted to work the present system in the face of difficulties, but it must take its time before it can be fully developed, and time may well be allowed before it is condemned. During the past year we have enforced personal responsibility and inflicted punishment on actual offenders in more than one serious case of offence.

There can be no doubt, I think, that any essential change in the present system of working will weaken the power and influence of the Maliks, and the system of working through them will break down. In former years the system of dealing with the Mahsuds was that we dealt with the tribe as a whole. The evil of this system is that the tribe easily becomes committed as a body, and then there is no alternative but to enforce our demands by a military expedition. The experience of the past shows that, under this system, our chances of cultivating friendly relations are small, and it is difficult to enlist the sympathy of the tribe. Coercive pressures are the essential basis of this system, and they are not conducive to the cultivating of really friendly and sympathetic relations. Punitive expeditions mark our attempts in the past to manage the Mahsud tribe, dealing with it as a whole.

The Mahsud Maliks receiving allowances have, undoubtedly, not acted up to the full extent of their obligations, and their position and influence are weakened by their jealousies of each other, their feuds and intrigues. Moreover, their tribesmen are turbulent and difficult to manage. Making all allowances for their defects, it must be admitted, in my opinion, that the Maliks have been of the greatest assistance in managing the tribe. They are, I think, gaining power and influence, and are gradually justifying the position assigned to them in the tribe under our arrangements. Had it not been for their influence in the tribe, and their disposition to maintain friendly relations with Government, the settlement now arrived at would never have been effected. They saw clearly the seriousness of the position; they realised the danger of friendly relations being broken off, owing to the outrages committed by a small minority of tribesmen. They grasped the situation, and in return for the sympathetic treatment accorded to them in the past they readily acquiesced in my wishes that they should use all their power and influence in the tribe to induce it to pay up the fines due, and make a friendly settlement. Had we not had these sensible responsible men to deal with, I do not think that it would have been possible to have made a settlement. A blockade would have been necessary to coerce the tribe, our friendly relations, which we have done our best to create and consolidate at much expense and trouble would have been broken, and had the blockade failed, there would have been no alternative left but to send out another expedition. The settlement now made at Tank affords strong evidence of the power, strength, and friendly spirit of the Mahsud Maliks, and should not be overlooked when considering whether radical changes should be introduced into our present system of managing the Mahsud tribe.

11. In conclusion, I desire to tender my best thanks to Mr. Gee, Deputy Commissioner, Dera Ismail Khan, and Mr. Watson, Political Officer, Wana, for their hearty co-operation and assistance rendered in bringing about the settlement. Mr. Gee has acted as Political Officer in Southern Waziristan, and his knowledge of the Dera Ismail Khan Frontier, and the relations of the Mahsuds with British territory, enabled him to make full use of the intelligence and influence of the leading men of that frontier for the promotion of the settlement. Mr. Watson has earned the liking and respect of the Mahsud Maliks by the marked fairness and justness of his dealings with them, and by his accessibility and patience. He has acquired influence in Southern Waziristan, and I regret that we are soon to lose the benefit of his experience and knowledge of the Mahsud tribe.

I desire also to bring to the notice of Government the good work done in connection with the settlement by Mr. E. Tej Bhan, Head Clerk of my

office, and by Muhammad Azim Khan, Naib Tahsildar of the Mahsuds. The former proved himself invaluable in working out the terms of a practicable settlement and in obtaining the unanimous consent of the Maliks to them. His intimate knowledge of the Maliks and of their personal characters and relations once more came in usefully, and he showed his usual tact and judgment in his dealings with them. Muhammad Azim Khan showed good political capacity, and worked hard and well.

Annexure 2.

TRANSLATION of a petition, dated 24th March, 1900, presented by the Mahsud Maliks representing all sections in a Darbar attended by nearly 2,500 Mahsuds at Tank.

With reference to your enquiries as to what measures should be adopted for the realisation of the fines amounting to about Rs. 17,000 due on account of the cases already disposed of, and for the disposal of the cases pending against the Mahsuds, we beg to state as follows:—

After full consideration and discussion it is only right that the offending sections should be made to pay the fines due by them, in order that pressure might be brought to bear on the actual offenders. Each Malik should control and restrain his section, otherwise he should bear the consequences of his failure. This practice has been in vogue in the past. No doubt on special occasions the tribe joined in settling matters affecting the tribe as a whole.

You have now explained that the amount of the fine realizable in cases already disposed of, or still pending against the tribe, is a substantial one, and it would take time to recover it if each section is made to pay the amount due from it, that you are about to proceed on leave, and that you desire that the tribe should clear itself before your departure. You have examined all the files pending against the tribe in which the offence was committed in British territory or Zhob, or against Government or British subjects in the Gomal Pass, Shahur, Wana or Tochi.

You estimate that fines aggregating eighteen thousand will be imposed in those cases. The total fine will thus amount to Rs. 35,000 for all offences recorded against the Mahsuds to date.

This is a large sum, however, and, owing to failure of crops, there is great distress in the hills. The Mahsuds you are aware have scanty means of livelihood, and the recent drought has made their condition worse, and we, the Maliks, are pressed hard. But as it is very necessary to settle all the cases at once, we unanimously propose that the allowances of all the Maliks for three months, and half the pay of the levies for three months should be credited to the fines, as well as two-thirds of the Maliks' share of the produce of the rabi crops of the lands granted to Mahsuds by Government, and the amount in deposit being the income of the Mahsud lands should also be devoted to the liquidation of the fine. We hope that in this way the sum of Rs. 20,000 will be recovered at once.

As regards the payment of the remaining sum of Rs. 15,000, we propose that a light toll should be imposed on camels, bullocks, &c., accompanying Bahirs to Dera, Bannu, and Daur, and Rs. 5,000 should be realised from each of the three sections of the Mahsud tribe, *i.e.*, Alizai, Shaman Khel, and Bahlolzai. When one section has paid up its share of the fine of Rs. 5,000 its responsibility should cease, and it should not be required to help in the liquidation of the arrears of the other section.

The following scale of tax is proposed to be imposed:—

For a camel	... ...	8 annas.
„ bullock	... ...	3 annas.
„ donkey	... ...	1 anna 6 pies.
„ balla brought down to Tank by water	...	1 „

We trust that by this arrangement the tribe will clear itself in the course of a few months, but we request that this arrangement may not be taken as a precedent for the future, and pressure may be made to bear on the actual offenders, and the offending sections should be made to clear themselves, so that the bad characters may not be emboldened. Even in the present cases, the money, if realised from the actual offenders, should be refunded to the Maliks.

This petition is submitted for favour of sanction.

We, the petitioners, are—

Sealed by Malik Bad Shah Khan, Alizai.
Malik Muhammad Afzal, Alizai.
Malik Badr Din.
Mir Ajal, Malik of Haibat Khel.
Malik Bramat Khan, Aimal Khel.
Fateh Khan Shingi, Bahlolzai.
Ghazi Khan Malik, Shaman Khel.
Ala Bagh, Malik, Shaman Khel.
Signed by Muhammad Amir Khan, Malik.
Malik Fateh Roz Khan, Shaman Khel.
Marwat.
Muhammad Ayaz Khan, Shabi Khel.
Sealed by Shah Salim, Michi Khel.
Khawaja Muhammad Khan.
Signed by Muhammad Amin Khan, Shaman Khel.
Sealed by Shahzad, Shami Khel.
Muhammad Afzal, Gaga Khel.
Muhammad Afzal.
Sur Kamand, Aimal Khel, Malik Shabi.
Khatakai.
Zabar Khan.
Pasham Din, Aimal Khel.
Signed by Ali Khan.
Sealed by Zama Khan.
Faqir, Shaman Khel.
Tor Khan.
Sealed by Gul Khan.
Arsala Khan.
Muhammad Ali Khan.
Gul Pir.
Tor.
Gul Dad, Abdul Rahman Khel.
Signed by Talib.
Maizar.
Sealed by Shahzam.
Signed by Jamal.
Sealed by Janggi.
Signed by Muhammad Amin, Shahman Khel.
Sealed by Muhammad Amir, Shahman Khel.
Shahzar Shingi.
Signed by Haji Muhammad.
Sealed by Panani Khan.
Rasul Khan.
Atta Muhammad.
Signed by Ziyate.
Sealed by Maida.
Malang.
Bara Khan.
Senrang.
Muazam Khan.
Gandapur.
Shahamar Din.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

Sealed by Saiyid Akbar Shah.
Sanobar Shah.
Muhammad Amin Khan, Shahman Khel.
Fazal Khan.
Azim Khan.
Signed by Gauhar Malik.
Muzaffargarh Khan.
Gul Band, Band Khel.
Gul Walli.
Sealed by Ghaizal.
Maindar Khan.
Khawaja Gai.
Fateh Roz, Shahman Khel.
Khaila, Shahman Khel.
Bailak.
Nazar.
Signed by Salehin.
Sealed by Naizam Din.
Samandi Khan.
Piyao Shah.
Mamidar.
Karim Khan.
Sealed by Khawaja Muhammad.
Saiz.
Bazgul Khan.
Salim Khan.
Zar Piyao, Badanzai.
Signed by Gul Bagh.
Sealed by Shahnazar.
Nilgar.
Haji Muhammad.
Signed by Khana Shah.
Nek Amal.
Sealed by Badarkai.
Signed by Pira Khel, Shamerai.
Sealed by Tairsam.
Maula Dad, Shaman Khel.
Signed by Rasha Din, Gule Shabi.
Sealed by Bat, Shabi Khel.
Shanir.
Suleman, Badanzai.
Adal Khan, Badanzai.
Shaujar Khan, son of Sayid Shaman Khel.
Dinak, Shabi Khel.
Mustafa, Bibizai.
Signed by Suleman, Shabi Khel.
Haidar, Shabi Khel.
Darai, Shabi Khel.
Sealed by Azmat, Batkai.
Brahim Khan.
Salehin.
Sealed by Sabil Khan.
Bala Hissar.
Khudrai.
Akbar Shah.
Signed by Azam, Gori Khel.
Tor, Gori Khel.
Saidal.
Tair Sam.
Sayyid Muhammad.
Sealed by Laki, Shamerai.
Signed by Sher Ali Khan, Shamerai.

Sealed by Shahzad, Kasim Khel.
Kakar, Shaman Khel.
Barat Khan.
Iaman Khan.
Bara Khel, Shahman Khel.
Mamidar, Shahman Khel.
Lal Gul.
Azam, Turi Khel.
Saidal, Guri Khel.

Enclosure 3 in No. 2.

Letter from Sir William Cuningham, K.C.S.I., Secretary to the Government of India, Foreign Department, to the Chief Secretary to the Government of the Punjab, dated Simla, the 16th May, 1900.

I am directed to acknowledge the receipt of your letter, dated the 16th April, 1900, forwarding a report on the general settlement recently effected with the Mahsuds.

2. As far as can be judged at present, the settlement may be regarded as satisfactory; but the confiscation of half the pay of the levies in Southern Waziristan, in order to make up the fine, indicates a weak spot, unless, indeed, this was expressly ordered on the ground that many of the offences were to be ascribed to the negligence of the levies. Experience alone can show whether the hope that Rs. 15,000 will be realised within six months by tolls on caravans is not over sanguine.

3. With reference to the future management of the tribe, the Government of India will only observe that the best method of dealing with the Pathans of Waziristan appears to be still a matter for experiment. The recent negotiations were not conducted exclusively with the Maliks, and the degree of success with which the negotiations were attended may indicate that it is desirable for the tribe to be more fully represented during discussions with the local authorities than had previously been the custom.

The matter, however, is one in which the Government of India do not desire to fetter in any way the discretion of the Local Government or of the local officers. Similarly, in regard to the question of individual offenders and tribal responsibility, the Government of India prefer to lay down no fixed principle, and will leave it to the local officers to deal with particular cases in such a manner as may, on a consideration of all the circumstances, seem suitable. They ought not to regard it as an inflexible rule that attempts must be made to find and punish the individual offenders before tribal responsibility is enforced.

4. The Governor-General in Council awaits with interest the result of Mr. Merk's negotiations with the Mahsuds concerning their difficulties with the Darwesh Khel, as decided upon at the recent conference at Dera Ismail Khan.

Enclosure 4 in No. 2.

Extract from letter from J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India, Foreign Department, dated Lahore, the 15th May, 1900.

The Lieutenant-Governor understands that, by suggesting in Mr. Barnes's letter, dated the 2nd October, 1899, that we should come to terms with the Mullah, the Government of India meant that, if he could be induced to formulate some reasonable basis for a good understanding, they

would have no objection to subsidizing him. But while he may intend to do this in time, he has assuredly not done so yet, and Sir Mackworth Young is of opinion that, though a present may whet his appetite, it will, under present circumstances, be misunderstood. Whatever favours are bestowed upon him should have their equivalent in some engagement on his part.

I am to ask for very early orders on this reference.

Enclosure 5 in No. 2.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India, Foreign Department, dated Simla, the 19th May, 1900.

With reference to correspondence, regarding the Mullah Powindah, ending with my letter, dated 15th May, 1900, I am directed to submit copies of the telegrams noted in the margin and to communicate the following remarks of the Lieutenant-Governor.

Punjab Government telegram, dated 14th May, 1900.
Commissioner, Derajat, telegrams, dated 15th May, and 18th May, 1900.

2. Sir Mackworth Young is much concerned to know that the balance of fine due from the Mahsuds was understated, and he has no doubt that Mr. Merk is quite right in regarding the position as a difficult one. Full explanation will be called for, and meanwhile the Lieutenant-Governor would be extremely sorry unduly to hamper Mr. Merk in his conduct of negotiations.

3. But as regards the present of Rs. 1,000 which Mr. Merk proposes to give to the Mullah Powindah, Sir Mackworth Young is quite unable to see that it is likely to do anything but harm. The Mullah is pretty sure to realize that we want something from him, will not be slow to avail himself of this advantage, and the last thing he is likely to do is to throw his influence into our scale for this small consideration.

4. Mr. Merk speaks of the refusal to make the present as if it were a drawing back, but the Lieutenant-Governor does not suppose the Mullah has been led to believe that we are going to give him money before he has formulated his demands, and given us some assurance of his good will. Sir Mackworth Young therefore still thinks that, before showing him any favour, we should obtain this much from him.

Annexure 1.

Telegram from the Officiating Chief Secretary to the Government of the Punjab, to the Commissioner and Superintendent, Derajat Division, dated 14th May, 1900.

Yours, dated 10th May, has been referred to Foreign. Lieutenant-Governor has not recommended the present.

Annexure 2.

Telegram from the Commissioner and Superintendent, Derajat Division, to the Officiating Chief Secretary to the Government of the Punjab, dated 15th May, 1900.

Your telegram of yesterday evening. In my telegram of yesterday from Tank I reported that I had succeeded in getting Mahsuds to agree to mode of settlement of Badar disputes desired by Government; this was not done

without considerable difficulty. Please refer to my letter of 6th instant. I ascertained yesterday from Watson and am reporting officially that, in addition to the Rs. 35,000, of which payment was arranged by Mahsuds in March last, a sum of Rs. 32,000 is, at the present month, due from the Mahsuds, about the payment of which no arrangement has been made with them, and payment of this additional sum it will be by no means easy to obtain. Backed up as he is by the *ulus*, the man has certainly the power, and if not won over or neutralised, may very likely have the will to upset the arrangement about settlement of Badar disputes and any arrangements we may come to presently for payment of this additional Rs. 32,000. If either arrangement is upset, we shall be within near distance of a rupture with the tribe and its grave sequels. I do not myself, after enquiry, share Watson's view that he is instigator or accomplice in most of the offences attributed to him; but, however this may be, I venture, in view of the general situation, to suggest a reconsideration of the case in respect of the present. It seems to me that it is eminently desirable at the present juncture to neutralise this element of evil, and if, after Watson's interview, and what was said by Watson at it, we draw back, I think he will certainly construe this withdrawal as a rupture, and will take up a position accordingly. I was personally not in favour of opening negotiations; but since they have been opened, and after what was said at the interview, I consider we have to go on at the risk of grave complications if we draw back.

Annexure 3.

Telegram from the Commissioner and Superintendent, Derajat Division, to the Officiating Chief Secretary to the Government of the Punjab, dated 18th May, 1900.

Yours of 15th instant to Government, India; please refer to my telegram of 15th instant. If Mullah Powindah only stands neutral in cases of border disputes and of realization of fines due by the Mahsuds, he will, I submit, have done us at this juncture considerable service, worth more as an equivalent than what I propose to give.

Enclosure 6 in No. 2.

Telegram from J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India, Foreign Department, dated Simla, the 21st May, 1900.

With reference to your letter, dated the 16th instant, I am directed to submit, for the information of the Government of India, a copy of the correspondence marginally noted regarding the cases outstanding against the Mahsud Waziris.

Commissioner, Derajat's letter, dated 8th May, 1900, and enclosures.
Punjab Government letter, dated 21st May, 1900.

Annexure 1.

Letter from the Commissioner and Superintendent of the Derajat Division, to the Chief Secretary to the Government of the Punjab, dated the 8th May, 1900.

In compliance with the instructions conveyed in your letters noted in the margin, the Political Officer, Wana, has now prepared and submitted a statement of cases against the Mahsuds and other Waziris, a copy of which is herewith submitted in his letter, dated the 1st instant, with enclosure.

Dated 31st October, 1899, 15th February, 1900, and 16th April, 1900.

2. The reasons given by Mr. Watson for the delay are insufficient. I do not understand the statement myself, but do not further delay its submission pending the explanations which I have requested the Political Officer to give, and which I will forward on receipt.

3. Apparently the statement does not include any of the cases on account of which a settlement of Rs. 35,000 has been effected. Yet those are the cases on which Government desires information. I am unable to explain what is meant by classes A, B, C and D of cases, and why some cases are "Miscellaneous" and others are not. I cannot make out how we stand in regard to our claims on the Mahsuds; one thing is clear, and that is that a settlement for Rs. 35,000 has been effected in respect of a certain set of cases; what these are is described in paragraph 5 of my predecessor's letter, dated the 30th March, 1900. The Political Officer now estimates the fines that will be imposed in "classes A and B and Shirani cases" as Rs. 9,000, plus Rs. 6,000 in "classes C and D and Miscellaneous" cases, or Rs. 15,000 in all, apparently in addition to the Rs. 35,000; then (paragraph 3 of his present letter) the Political Officer says that Rs. 8,500 is still due in the less important classes of cases, in addition to the Rs. 35,000. Whether this item of Rs. 8,500 is included in the Rs. 15,000 above or not, I cannot tell on the information before me. Supposing that it is included, we have Rs. 50,000 in all due to us and to private individuals from the Mahsuds; if excluded, then Rs. 58,500 are due. Lastly, it is difficult to understand the sentence in paragraph 4-IV. of the Political Officer's letter; the settlement of Rs. 35,000 which I presume is what is meant by the "recent settlement" is a *fait accompli*, and it is not easy to see how an item of Rs. 1,500 can now "if possible" be included in it; if it was not included when the account was made up, it is impossible to bring it in now.

4. I am on my way to Wana and hope to introduce some system and clearness into this complicated arrangement of Mahsud accounts. Meanwhile, I have requested the Political Officer to furnish an explanation of the doubtful points noted above before he goes on leave, as he is fully conversant with the cases.

Annexure 2.

Letter from the Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated the 1st May, 1900.

With reference to your predecessor's endorsement, dated 17th February, 1900, and subsequent reminders on the subject of the preparation of a statement required by the Government of India showing the amount of the fines due from Mahsuds in outstanding and pending cases, I have the honour to forward herewith a statement which I trust will serve the required purpose. It shows the total fines due from Mahsuds in all decided cases still pending except those relating to the Tochi, particulars of which can be better obtained from the Political Officer, Tochi.

2. The statement comprises practically all the cases reported up to the end of March, 1900, the pending cases being those which it was impossible to include in the recent settlement for various reasons or those which have been reported since then. In such cases the amount of compensation awarded will be probably considerably less than the amount estimated, as some will be struck off the file and in some the loss will be found to have been much exaggerated. We may thus perhaps estimate the fines which will be imposed in classes A and B and Shirani cases as under:—

	Rs.
A	2,000
B	4,000
Zhob	2,000
Shiranis	1,000
Total	9,000

In cases of class C and in class D and miscellaneous cases the amount actually awarded will probably be still less in proportion and may be estimated at Rs. 6,000 in all, so that the total amount likely to be due in pending cases may be put at Rs. 15,000.

3. In the cases already decided the realization of Rs. 35,000 has been provided for, and the sum of some Rs. 8,500 is still due in the less important classes of cases. The realization of the latter sum is proceeding slowly.

4. As regards the serious cases mentioned in the memorandum of actual and prospective liabilities of the tribes compiled by Government of India, the results arrived at may be briefly indicated below:—

I.—(*a*) Fine of Rs. 2,000 included in settlement of Rs. 35,000.

(*b*) Fine of Rs. 2,000 inflicted will be realized under recent settlement if possible.

(*c*) Will be disposed of at next meeting of Political Officers, Zhob and Wana.

IV.—Some Tochi and Dauri cases were disposed of at a recent meeting of the Political Officers, Tochi and Wana, and fines aggregating about Rs. 15,000 inflicted, which will be included, if possible, in the recent settlement.

V.—(*a*) Rs. 2,000 fine inflicted and realized.

(*b*) All the fine due from the Mahsuds in this case has now been realized.

(*c*) Fine aggregating about Rs. 4,450 imposed on certain Darwesh Khels and Mahsuds. Mahsud's share of fine included in recent settlement.

(*d*) Ringleader punished by two years' rigorous imprisonment as well as confiscation of rifle.

(*e*) Fine realized.

(*f*) Fine of Rs. 910 inflicted on Mahsuds in recent settlement. It is proposed also to impose a fine of Rs. 1,000 on some Tori Khels who were concerned as well. Case will be reported separately.

(*g*) Three of offenders surrendered and sentenced to seven years' imprisonment each.

5. Two other serious offences, viz., the attack on the Zam post and the murder of Border Military Policeman near Zaraminoba, were included in the recent settlement. A separate report on the latter case will be submitted. If any further report on the Zam case is required, it will, I presume, be submitted by the Deputy Commissioner, Dera Ismail Khan, to whom I have forwarded a précis of the information which I obtained.

6. In apologising for the delay in submitting this statement, I would at the same time venture to explain that I thought at first that the ground was covered in my two letters, dated January 16th and January 26th, 1900. Later I imagined that, in view of the settlement with the Mahsuds effected by Mr. Anderson, no such statement would now be required.

Annexure 3.

List of Pending Cases of Classes A, B, C, &c.

Serial No.	Number in Register.	Date of Occurrence.	Complainant.	Accused.	Sub-section.	Section.	Offence.	Fine or Compensation.	Remarks.
					CLASS A.			Compensation. Rs. A. P.	
1	160-A.	26th–27th February, 1900.	Shera, son of Nawaz of Shahbaz.	Unknown	Unknown	Unknown	Theft of two bullocks and two donkeys valued at Rs. 60.	60 0 0	Case under enquiry.
2	167-A.	9th March, 1900 ...	Madar, son of Jamal of Girni.	Do.	Do.	Do.	Theft of 20 goats valued at Rs. 60.	60 0 0	Do.
3	168-A	23rd–24th March, 1900	Maghar, son of Shakho of Tank.	Do.	Do.	Do.	Theft of three bullocks valued at Rs. 100.	60 0 0	Do.
4	169-A.	3rd–4th March, 1900...	Khota, son of Ghulam Muhammad, Baloch.	Do.	Do.	Do.	Theft of ghi valued at Rs. 60.	60 0 0	Do.
5	...	23rd March, 1900 ...	Guldad, son of Tor, Badzai Bhittanni.	Do.	Do.	Do.	Theft of two camels valued at Rs. 127–4–0.	127 4 0	Do.
6	...	20th March, 1900 ...	Nazr Khan, Zangi Khel Nasir.	Do.	Do.	Do.	Theft of 300 sheep and goats.	900 0 0	Do.
7	...	28th March, 1900 ...	Sharfaraj Shah, son of Lal Shah, Powindah.	Do.	Do.	Do.	Theft of one camel valued at Rs. 100.	50 0 0	Do.
8	...	30th March, 1900 ...	Kajiri Khan, son of Amir Hasan, Jani Khel.	Do.	Do.	Do.	Theft of three bullocks valued at Rs. 95.	95 0 0	Do.
9	...	13th March, 1900 ...	Sahib, son of Nadir Khan.	Do	Do.	Do.	Theft of 40 goats valued at Rs. 120.	120 0 0	Do.
10	...	2nd January, 1900 ...	Pirzada, son of Ustrana	Do.	Do.	Do.	Theft of one camel valued at Rs. 50.	50 0 0	Do.
11–16	...	3rd–4th March, 1900... 26th February, 1900... 27th–28th March, 1900 23rd–24th March, 1900 29th–30th March, 1900 7th–8th December, 1899	Ahmed Khan and Loku Ram, Nihal Singh, Fateh Haji, Wariam Haji, Gurdwir.	Do.	Do.	Do.	Theft of property, &c....	160 10 0	Do.

17	164-A.	12th March, 1900 ...	Mian Khan, son of Brahim Khan.	Jalal Khel Bhittannis...	Jalal Khel Bhittannis	Bahlolzais, Bhittannis	Theft of 16 camels valued at Rs. 840 and wounding complainant.	1,032 0 0 Mahsud Ghure Rs. 688. Decree for Rs. 688 given against Jalal Khel; rest against Bhittannis.	Efforts will be made to realise share of Mahsuds by Baramata of kindred sections.
						Total ... Rs.		2,430 0 0	
					CLASS B.				
1	50-B.	5th January, 1900 ...	Garai, son of Aju Dotani	Gulzada. Sinak, Muhammad Ali Maktar.	Abdurrahman Khel...	Bahlolzai	Theft of 40 sheep valued at Rs. 120.	120 0 0	Case under enquiry.
2	48-B.	3rd November, 1899...	Dost Muhammad, son of Sarfaraz, Mian Khel, Powindah.	Do.	Do.	Do.	Murder of one man, theft of two revolvers, one sword, and one belt, &c., valued at Rs. 210.	470 0 0	Do.
3	56-B.	7th-8th March, 1900...	Shin Kai, Akka Khel, Powindah.	Unknown	Do.	Do.	Theft of one camel valued at Rs. 50.	50 0 0	Do.
4	...	26th March, 1900 ...	Brahim, son of Zafar Khan.	Do.	Do.	Do.	Theft of 180 sheep and goats.	540 0 0	Do
5 & 6	59-B.	13th-14th March, 1900	Hakim, &c., Nasirs and Adam Khan Levy, footman.	Do.	Do.	Do.	Theft of eight sheep, &c., valued at Rs. 55.	55 0 0	Do.
7	57-B.	7th March, 1900 ...	Nasiran, Myanjar Khel	Abdurrahman Khel ...	Do.	Do.	Theft of 62 cows, 160 goats, and murder of two men.	2,130 0 0	Pressure is being put on Abdurrahman Khels to restore stolen property, but without effect as yet.
8	58-B.	7th March, 1900 ...	Nasirs through Hassan Suleman Khel.	Aimal Khel	Aimal Khel	Do.	Theft of 40 camels worth Rs. 2,000 and wounding one man.	2,000 0 0	Five camels have been restored, and efforts are being made to recover the remainder. Six Aimal Khels are in custody and case will probably be settled satisfactorily.
						Total		5,365 0 0	

List of Pending Cases of Classes A, B, C, &c.—continued.

Serial No.	Number in Register.	Date of Occurrence.	Complainant.	Accused.	Sub-section.	Section.	Offence.	Fine or Compensation.	Remarks.
					CLASS C.			Compensation. Rs. A. P.	
1	117-C.	21st December, 1899	Guldad, Taji Khel of Wana	Najam Ikhtiar	Abdurrahman Khels	Bahlolzai	Theft of one horse valued at Rs. 100.	100 0 0	Under enquiry.
2	2-C.	2nd December, 1896...	Tersam and But, Zalli Khels of Wana.	Asl Khan, Shahzaman...	Guri Khel, Shahman Khel.	Alizai Shahman Khel	Ransom money Rs. 160 for 200 sheep.	160 0 0	Do.
3	125-C.	20th June, 1898 ...	Ismail, son of Khan Muhammad, Taji Khel of Wana.	Samand Khan, Zargul...	Mal Khel, Wazirgai ...	Alizai	Claim of one camel valued at Rs. 50.	50 0 0	Do.
4	61-C.	7th September, 1898	Shuja Khan, son of Sarfraj Khan, Ghune Khel of Wana.	Bakai Khan	Wazirgai	Do.	Theft of four cows valued at Rs. 60.	60 0 0	Do.
5	58-C.	28th June, 1899 ...	Baz Gul, Kaka Khel of Wana.	Rajak Gulzada Ashik ...	Abdurrahman Khels	Bahlolzais	Theft of one gun, together with cartridges and belt, valued at Rs. 60.	60 0 0	Do.
6	86-C.	18th July, 1898 ...	Ali Muhammad, Masti Khel of Wana.	Satal Mashkai, Mukhtar Garras, Bobzai.	Faridai	Alizai	Theft of two camels and Rs. 60 Kabuli.	150 0 0	Do.
7	53-C.	3rd March, 1899 ...	Pirogai and Ekam, Khandi Khel.	Kuzam and Abdulla ...	Marizais	Do.	Theft of five cows and clothing valued at Rs. 100.	100 0 0	Do.
8	120-C.	1st January, 1900 ...	Khamu Khan, Umar Khel.	Unknown	... ...	... ...	Theft of 50 goats valued at Rs. 150.	150 0 0	Do.
9	44-C.	9th November, 1897	Amir Khan, son of Paind Khan, Dotani.	Rakhu Shah and Abdul Ghafur.	Dhur	Bahlolzais	Theft of nine cows valued at Rs. 135.	135 0 0	Do.
10	89-C	14th August, 1898 ...	Shahazim Sarkai, Khojal Khel.	Hamzoon, Fazl Shah, Maste, Abdul Aziz, Mir Jamal Michi Khels.	Michi Khels	Alizais	Theft of property valued at Rs. 200.	200 0 0	Do.

11	34–C.	10th January, 1899 ..	Said Hassan	Khojal Khel	Akhtijan Marisai Shadamir, Garerai.	Alizai	Theft of five cows valued at Rs. 75.	75 0 0	Do.
12	26–C.	8th July, 1899 ...	Jallundhar, Taji Khel...	Sahib Din, Nekzan Khel, Hassan, Lal Khan, Bhunga Khel.	Nekzan Khel, Bhunga Khel.	Bahlolzais	Theft of 56 sheep and goats and Bhunga money Rs. 200 Kabuli, etc., worth Rs. 270.	270 0 0	Do.
13	51–C.	20th November, 1898	Pastakai, Khojal Khel...	Mir Alam, Para Khel, Kozi, Michi Khel, Mastkai, Faridai, Guldad Malik, Shahi Gulwam, Garerai, Satal Abdulla, Faridais.	Para Khel, Michi Khel, Malik Shahi, Faridai.	Alizai, Bahlolzai ...	Murder of one man ...	360 0 0	Do.
14	174–C.	8th February, 1900 ...	Shakai Khan, son of Almar, Zalli Khel.	Unknown	... ...	... ...	Robbery of 18 cows and cash Rs. 80, total Rs. 200.	200 0 0	Do.
15	128–C.	8th January, 1900 ...	Vallamir, son of Mir Khan.	... ...	... ...	... ...	Theft of 32 sheep valued at Rs. 96.	96 0 0	Do.
16	36–C.	1st August, 1899 ...	Nawar Khan, son of Pirwan, Utman Khel.	Gulzada, Sinak, Balocha Abdulla Khan.	Abdurrahman Khels	Bahlolzai	Theft of 13 goats valued at Rs. 50.	50 0 0	Do.
17	126–C.	13th January, 1900 ...	Nizam Din, Utman Khel	Piao Shah, Aimal Khel, Satal, Faridai, Abdulla.	Aimal Khel, Faridai, Abdurrahman Khel.	Bahlolzai, Alizai, Bahlolzai.	Theft of 14 goats valued at Rs. 52.	52 0 0	Do.
18	50–C.	12th November, 1898	Nandar Khan, Utman Khel.	Mira Khel Kamin ...	Garerai	Alizai	Theft of one camel, Bhunga money Rs. 80.	50 0 0	Do.
19	55–C.	24th July, 1898 ...	Bojar Zalli Khel ...	Kozam Ahmad, Marizai, Mushkai, Faridai.	Marisai, Faridai ...	Alizai	Theft of three cows valued at Rs. 50.	50 0 0	Do.
20	183–C.	19th February, 1900	Akbar Shah, Qaderdad Khan, Khan Mir Zalli Khels.	Unknown	... ...	... ...	Theft of 12 bullocks and five donkeys.	210 0 0	Do.
							Total	3,000 0 0	
1–60	...	... ...	Other cases of class C	... ...	... ...	... ...	... ...	5,578 0 0	
							Miscellaneous ...	6,000 0 0	(roughly).

List of Pending Cases of Classes A, B, C, &c.—continued.

Serial No.	Number in Register.	Date of Occurrence.	Complainant.	Accused.	Sub-section.	Section.	Offence.	Fine or Compensation.	Remarks.
					Zhob.			Compensation. Rs. A. P.	
1	5	25th March, 1899 ...	Mahi Shirani, Shirani...	Jalal Khels Abdurrahman Khels.	Jalal Khels, Abdurrahman Khels.	Bahlolzais	Theft of eight cows and 1 gun, Rs. 150.	150 0 0	Under enquiry.
2	...	26th March, 1900 ...	Mazar Khan, Suleman Khel.	Unknown	... ...	... ...	Theft of 2,020 Kabuli and murdering one man and wounding three others.	1,223 0 0	Do.
3	...	2nd September, 1899	Bakhtar Nasir	Gulzada Abdullah, Id Muhammad.	Abdurrahman Khel, Nekzan Khel.	Bahlolzais	Theft of 40 goats.	120 0 0	Do.
4	5	12th April, 1898 ...	Hassan Umar Khan, Shiranis.	Id Muhammad, Abdulla Khan.	Nekzan Khel	Do.	Theft of two horses worth Rs. 400.	400 0 0	Do.
5	8	26th August, 1899 ...	Surat Hikmat Khan, Shiranis.	Unknown	... ...	... ...	Theft of three bullocks worth Rs. 100.	50 0 0	Do.
6	9	7th October, 1899 ...	Baz Gul, son of Rahim Khan, Madda Khel	Do.	... ...	... ...	Theft of 135 sheep worth Rs. 530.	530 0 0	Do.
7	...	24th August, 1899 ...	Khair Muhammad Juma Khan, Mihtar Musa, Madda Khel.	... ...	... ...	... ...	Theft of 240 goats worth Rs. 720.	720 0 0	Do.
8	3	10th April, 1899 ...	Murad, son of Jehandad	Spin, etc.	Nekzan Khel ...	Bahlolzais	Theft of seven donkeys	70 0 0	Do.
9	...	6th March, 1898 ...	Lala Khan, etc., Shiranis.	... ...	... ...	... ...	Theft of three bullocks worth Rs. 60.	60 0 0	Do.
10	...	April, 1897	Said Khan, Lambardar, Getoi.	... ...	... ...	... ...	Theft of copper utensils	200 0 0	Do.
							Total	3,523 0 0	

					Shiranis.			
1	..	28th October, 1899 ...	Gulistan, son of Gumbed, Shirani.	Unknown	... ...	... ...	Theft of 166 sheep worth Rs. 400.	400 0 0	Do.
2	...	16th March, 1900 ...	Empress, through Powindahs.	Do.	... ...	... ...	Theft of 15 cows, and murder of one man and wounding another.	685 0 0	Do.
3	...	28th February, 1898 ...	Alu Khan, Muhammad Yar, Musazai.	Do.	... ...	... ...	Theft of 120 sheep worth Rs. 360.	360 0 0	Do.
4	4	29th December, 1897	Shahbaz, Shirani ...	Do.	... ...	... ...	Theft of 15 goats ...	50 0 0	Do.
5	...	28th December, 1899	Kakar Khan, and Muhammad Gul Nasirs.	Asl Khan, Guri Khels...	Guri Khel	Alizai	Theft of 130 goats ...	390 0 0	Do.
							Total	1,885 0 0	

	Rs.
A=	2,430
B=	5,365
C=	5,578
Miscellaneous=	6,000
Zhob=... ...	3,523
Shiranis ...	1,885
	24,781

ABSTRACT OF TOTAL FINES AND COMPENSATION DUE.

	Rs. A. P.
Fine due from Mahsuds in accordance with recent settlement with tribes (including classes A, B, Shirani, Zhob, and Tochi cases)= ...	35,000 0 0
Fines outstanding in classes C, D, and Miscellaneous=	8,351 8 2
Total	43,351 8 2
	200 Kabuli.
Total fines outstanding (including sum of Rs. 35,000) which is being realised in accordance with recent settlement	43,351 8 2
	200 Kabuli.
Total amount of compensation estimated as due for loss of property, &c., in cases of all kinds (excepting Tochi cases) pending up to last week in March, 1900.	24,781 0 0

Camp Sarwekai,
The 1st May, 1900.

(Signed) H. D. WATSON,
Political Officer, Wana.

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Annexure 4.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Commissioner and Superintendent, Derajat Division, dated Simla, 21st May, 1900.

With reference to your letter, dated 8th May, submitting a statement of cases against the Mahsuds and other Waziris, I am directed to say that the Lieutenant-Governor is much concerned to learn that the case has hitherto been so imperfectly reported, and that the outstandings against the Mahsuds appear to be so much larger than hitherto stated.

Sir Mackworth Young awaits with anxiety the further explanation promised. He agrees with you in thinking that the reasons given by Mr. Watson for not complying earlier with the orders for the preparation of a list of cases is insufficient, and a full explanation on this point should be submitted in due course. The first request for a statement of outstanding cases was made so long ago as 31st October, 1899, in Mr. Dane's letter of that date.

2. With reference to Mr. Anderson's letter, dated 30th March, I am to send you a copy of a letter, dated 16th May, from the Government of India, Foreign Department, and to say that Sir Mackworth Young fears that the expression of satisfaction contained therein may, with reference to the facts you have now reported, prove to have been premature. I am to invite your attention to the remarks contained in the 2nd and 3rd paragraphs of the above-mentioned letter.

Enclosure 7 in No. 2.

Letter from the Secretary to the Government of India, in the Foreign Department, to the Chief Secretary to the Government of the Punjab, dated Simla, the 29th May, 1900.

I am directed to acknowledge the receipt of your letters marked in the margin, regarding Mullah Powindah and fines due from the Mahsuds.

Dated the 15th, 19th and 21st May, 1900.

2. With reference to the proposal made by the Commissioner of the Derajat Division, to give a present of Rs. 1,000 to Mullah Powindah, I am to say that if any negotiations with him could be secretly undertaken so as to commit him in the eyes of his tribe, it would be worth spending Rs. 1,000 or more in order to gain that object; but the opportunity has probably passed, and the dealings with the Mullah have been so fully and openly discussed that anything given to him now would probably be regarded on every hand as an acknowledgment of him as a leader and a power in the tribe. This is precisely the position which the Government of India desire to avoid.

3. As regards the fines due from, and the claims against, the Mahsuds, the Government of India have heard with much surprise and concern that the settlement arrived at with the tribe in March last omitted to take note of a claim nearly as large as that concerning which an agreement was come to. The Governor-General in Council will wait with interest to hear how so remarkable an omission can have taken place.

Enclosure 8 in No. 2.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to Government, Punjab, to the Secretary to the Government of India, Foreign Department, dated Simla, 2nd June, 1900.

With reference to paragraph 3 of your letter, dated the 29th of May, 1900, I am directed to submit, for the information of the Government of India, a copy of the correspondence marginally noted relating to the settlement with the Mahsuds made by Mr. Anderson.

Commissioner Derajat's letter, dated 11th May, 1900, and enclosures.
Commissioner Derajat's endorsement, dated 18th May, 1900, and enclosures.
Commissioner Derajat's letter, dated 19th May, 1900, and enclosures.
Commissioner Derajat's letter, dated 24th May, 1900.
Punjab Government letter, dated 2nd June, 1900.
Punjab Government letter, dated 2nd June, 1900.

Annexure 1.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, to the Officiating Chief Secretary to Government, Punjab, dated Dera Ismail Khan, 11th May, 1900.

With reference to this office telegram, dated the 17th January, 1900, regarding the Zam outrage, I have the honour to submit, for the information and orders of Government, a copy of the correspondence noted in the margin.

This office endorsement, dated 20th January, 1900, and enclosure,
Letter from Deputy Commissioner, Dera Ismail Khan, dated the 30th April, 2nd May, 1900, and enclosures.

2. This offence is included in the settlement that was arrived at last March on account of which the Mahsuds are to pay 35,000 rupees. It seems to me that a very inadequate retribution has been made for this grave occurrence in that the Mahsuds have to pay only the blood-money for the murdered men and the value of the rifles and accoutrements carried off.

3. But inadequate as the punishment is, we are, I think, precluded from further action against either the individual offenders or with a view to the recovery of the stolen property. It is always understood that a settlement with a tribe clears everybody and everything, except where it is expressly stipulated to the contrary. The tribe pays for all individual offenders and for all property stolen, unless there is a distinct agreement excluding special persons or special property. From my predecessor's letter, dated the 30th March, 1900, to your address, it will be seen that no such stipulation or agreement was concluded when the settlement was effected. Under the circumstances I am unable to support the proposals of Messrs. Gee and Watson, and am obliged to suggest that, although the punishment for the Zam attack is exceedingly lenient, the recent settlement be accepted as final. I would ask for the instructions of Government in this matter.

Annexure 2.

EXTRACT from the Police Diary of the District Superintendent of Police, Dera Ismail Khan, for the week ending Saturday, the 13th January, 1900.

Police Station, Tank.

C. R. 6. Sections 302—396, Indian Penal Code—Zam Post.

On the night of the 9th instant a band of 30 or 40 men, said to be Waziris, entered the Zam Post, the door of which was open, and killed two Border Police Sepoys, three Bhittanni Levies, and a zamindar, and carried

off four Snider rifles, two Enfield muskets and one Enfield carbine, besides uniform, belts and clothes, and 130 Snider cartridges. Tracks showed that the raiders came from the direction of Mianbagh, and after committing the offence the gang appears to have separated, twelve or thirteen men going through the Khoa Pass to the Shuza. One man of the gang appears to have been wounded, as there were marks of blood in three places near the tracks going to the Zam Pass. The report is that one Buchi, Bhittanni, Lance-Bardar, and his nephew, Ali Khan, vowed vengeance against one Talwar, Bhittanni Levy, as the latter had fired and killed Hakim, brother of Ali Khan, beyond Khirgi, Hakim being with a gang of badmashes. The gang is supposed to have been a mixed one composed of Shabi Khels, the Mulla Powindah's Sheikhs, some Niamat Khel, Bhittannis, and a few Shingis. I have submitted a full special report regarding this separately.

ENDORSEMENT by the Commissioner and Superintendent, Derajat Division, dated 20th January, 1900.

Copy of the above forwarded to H. W. Gee, Esquire, C.S., Deputy Commissioner, Dera Ismail Khan, for favour of report, particularly as to the sections to which Buchi and the other Bhittannis named or who were killed in the attack belong.

Annexure 3.

Letter from H. W. Gee, Esq., C.S., Deputy Commissioner, Dera Ismail Khan, to the Commissioner and Superintendent, Derajat Division, dated 30th April, 1900.

In reply to your endorsement, dated 20th January, 1900, on the subject of the attack on Zam Post, I have the honour to forward in original letter dated 27th ultimo, from the Political Officer, Wana, who has now completed all the investigation that is at present possible.

With regard to Mr. Watson's remarks in paragraph 2 of his letter, the recent settlement of this case in the Tank Jirga held last month should not be considered as final, as the amount debited to the Mahsud account only consisted of the actual blood-money payable to the relatives of the murdered men and the cost of the rifles and accoutrements stolen.

Annexure 4.

Letter from H. D. Watson, Esq., Political Officer, Wana, to the Deputy Commissioner, Dera Ismail Khan, dated 27th April, 1900.

I have the honour to forward, herewith, a summary of the information which I have obtained up to date regarding the attack by Mahsuds on the Zam Post on 9th January, 1900. As most of these statements were made to me under pledge of secrecy, I would ask you to regard this communication as confidential.

2. This case has been included in the recent settlement made with Mahsuds, and therefore as regards the tribe may be considered as disposed of. This does not, of course, preclude proceedings being taken against the actual offenders, if further evidence is forthcoming against them, and any of them fall by any chance into our hands, nor does it mean the abandonment of all efforts to recover the stolen property. Some time, however, must probably elapse before any further progress is made in this direction.

3. The enquiries which I have made convince me that the ring-leaders of the gang were some so-called Sheikhs of the Mullah Powindah, including

probably Raza Khel, Satar and Kamil, Shabi Khels, Fakir, a nephew of the Mullah Powindah, and Amr Din, Abdullai. I cannot obtain satisfactory evidence implicating any Bhittannis, for the statement of Shahzad (No. 17 in the Summary) is not reliable. Of course, the fact that the gang passed right through the Bhittanni country raises a presumption that some of the latter tribe were in collusion with them, but, on the other hand, the route is one which can be and is often taken by Mahsud raiders on their own account, while no Mahsud has given me any trustworthy information implicating the Bhittannis, although it was to be expected that the Mahsuds would do their best to throw the blame on them, and my most reliable informant, Haji Muhammad, the Shaman Khel Malik, expressly says, in his second statement, that he does not believe any Bhittanni was concerned.

4. If there was a Bhittanni in it, he would probably be Ali Khan, Niamat Khel, whose brother was killed by the Khirgi Levies in a chiga a month or so previously. Boche, the Niamat Khel Malik, was reported to have threatened reprisals, and accordingly I had put him and the other Niamat Khel Maliks on security, but Ali Khan was at the time a hamsaya of the Shingis, and may possibly have induced the Mahsuds to help him to take his revenge for his brother's death. I doubt if any other Niamat Khels were directly concerned, for they must have too vivid a remembrance of the punishment received for their share in the Nasran raid to dispose them to take part in any similar offence for some time to come.

5. The route taken by the raiders appears to have been as follows:— Numbering 12 or 14 men they passed down the Tank Zam from the Kaniguram direction, and were seen in the Barari Tangi by Nezam Din, Galeshahi. Further on they were seen by Amin Khan, the Shaman Khel Malik. They made their way into the head of the Shuza by a route some miles north of Jandola, and were seen by the women of an Abdullai Kirri, which lies just off that nullah, cooking their food in the nullah bed. The women took them water and they left a "guda" (skin for holding water) behind them there. Further on, at the junction of the Khaisora and Shuza Nullah, they were seen at noon by three Bhittannis, who were irrigating their land there, and lower down, just above the Pir Tangi, Abdullah Khan, a Bhittanni Levy Sowar, saw them cooking their food in the shade of some trees. Some Niamat Khels who were watering their cattle below the Pir Tangi probably saw them also. At Kirwam they left the Shuza and proceeded across the tract of country named Khua to the Tank Zam, which they probably reached via the Khua Nullah. From there they proceeded to the Zam Post.

6. On their return journey they followed the same route as far, at any rate, as the junction of the Khaisora and Shuza Nullahs. They are said to have been met in Khua by some Jalal Khels (see statement of Guldin, Kiharai, &c.), but I am not sure whether this information is to be relied on.

7. As said above, I believe the ringleaders of the gang were the Mullah's Sheikhs; the rest were probably composed of hangers-on of the Mullah belonging to various sections, but mainly Shabi Khels and Abdullais. I doubt if any Shingis were concerned, but possibly there may have been one or two Jalal Khels and Abdurrahman Khels. The chief motive of the attack was probably the arrest of Hakim, the Mullah's Sheikh in the Bannu District, but it is possible that the Mullah did not intend that so serious an offence should be committed, and that what he meant was to kidnap one or two Levies or Border Police, and hold them as hostages. In murdering the men the gang may have exceeded their instructions, though the Mullah must have known what was likely to happen with such a set of ruffians, for they included men who have been involved in several of the more serious offences of recent years. Other motives may possibly have been the shooting of the brother of Ali Khan by the Khirgi Levies and the death of two Jalal Khels at the hands of Bhittannis, referred to by Shahzad, and several members of the gang may have had their individual grievances against Government. It is to be hoped that eventually by recovery of some of the stolen property or by other methods further light may be thrown on the matter.

Annexure 5.

Information received with regard to the attack on Zam Post, January 9th, 1900.

1. *Haji Muhammad, Shaman Khel Malik—13th January*, 1900.

On the day of the attack Amin Khan, Shaman Khel Malik, met in Bangewal a Shaman Khel bahir which was going down to Tank, and told them not to go on, as a gang of the Mullah Powindah's Sheikhs had passed by. Masta Khan, Shaman Khel, told me he went to the kirri of Gat, Abdullai, in the Shuza, and the woman there told him that 12 of the Mullah's Sheikhs had passed down the nullah, and had been given food and water. A shepherd of mine at the mouth of the Khaisora Nullah also saw them. The woman above mentioned recognised Vatta, Bhittanni, among them, and she also spoke of Kamil, Shabi Khel, as being one of them. They all wore pattis like Levies, and no one but the Mullah's Sheikhs wore these; both the woman and the shepherd noticed this. Maste Khan says Vatta was wounded.

2. *Second Statement of Haji Muhammad—6th February*, 1900.

The facts which I stated before are true. The Mullah Powindah sent his Sheikhs to make some prisoners. He did not mean that murder should be committed. Raza Khan, Shabi Khel, one of the gang, borrowed his rifle (Martini-Henry) from Hela, Shaman Khel Malik. Amin Khan, Shaman Khel Malik, lent his Martini-Henry rifle to Mad Akbar, Shabi Khel (cousin of Kamil). Both Maliks knew the gang were going to commit some offence.

The gang came to a Shabi Khel Kirri, close to mine; there are only three families in it, Patonais, chief man Jat. They also passed the kirri of Esamdin and Azim Khan, Abdullais. The woman who went to fetch water saw them cooking their food in the nullah. I made a mistake when I said they came to Gat's kirri.

The gang included Raza Khan, Kamil, Mad Akbar, Satar, Shabi Khels; Amr Din, Abdullai; Fakir, Shabi Khel, nephew of Mullah Powindah; 12 in all.

Some Bhittannis at the mouth of the Khaisora Nullah recognised him. I don't believe now there was any Bhittanni in the gang. The route taken is one constantly used by Mahsuds. The Shabi Khel relative of the Mullah Powindah (Bazgul) gave information about the post. I don't believe any Jalal Khels were concerned. Balik and Amin Khan have sworn on the Quran to the Mullah Powindah that they said nothing about the matter to the Political Officer.

3. *Masti Khan, Shaman Khel—13th January*, 1900.

The day before yesterday at "Namazidigar," I came to the kirri of Gat, Abdullai, in the Shuza. All the cattle, &c., had been driven out of the kirri. I asked Lajmir, Abdullai, what was the reason. I had heard of the attack on Zam, the news having been brought by Faujdar, Sheikh of the Mullah Powindah. I asked Lajmir whether the murderers were Abdullais. He told me that he had heard at Jandola that Khan Mir, Badzai Bhittanni, was wounded, and suspicion would therefore fall on the Bhittannis. The women in the kirri told me they had fetched water for the gang, which was a large one.

4. *Bilak, Shaman Khel—14th January*, 1900.

The offence was committed by the Mullah Powindah's Sheikhs. They came to Tank, thence by Narai Shua down the Shuza and through Pir Tangi. There were eight men with rifles. The Mullah Powindah sent them an account of Hakim's arrest. Shabi Khels were in it. Ask Nezam Din, Galeshahi, Amin Khan, Shaurang, Haibat Khel, Gulkhadin Umar Khel.

5. *Mamak, Umar Khel*—14*th January*, 1900.

Eight Sheikhs of the Mullah Powindah were concerned, including the Afridi from Tirah, Raza Khan and Kamil, Shabi Khels. A boy from my kirri met them on the road, I think on the morning of the day of the attack.

6. *Amin Khan, Shaman Khel, Malik*—15*th January*, 1900.

Two or three days before this affair I visited the Mullah Powindah, and he told me that his Sheikh had been treacherously seized in Bannu, and that, in revenge, he would send some men to seize a sahib who went out fishing, or if he could not do that, he would try some other plan. I went home and spent two nights there. On the third day there was a jirga of Shaman Khels at Adam Kachkai. As I was returning home in the afternoon I saw some men proceeding in the direction of the Shuza. Each had a rifle and their faces were muffled. They were going along in bodies of three or four. There were probably about 15 men. I recognised Raza Khan only. The brother of Khidrai, Shamarai, told Nezam Din, Galeshahi, that there were some Garerais among them. I did not notice whether they wore pattis. I told my Kirriwals not to take bahirs or go down to the plains as the Mullah Powindah's Sheikhs were after some mischief. The Mullah Powindah told me to go to the Political Officer and find out about his Sheikh. He deceived me, and I did not imagine his Sheikhs would meanwhile commit this offence. The Mullah Powindah promised me that he would not do anything until he heard from the Political Officer. The Sheikhs passed one or two nights in the Khua Nullah watching for an opportunity to commit some offence.

7. *Gulpir, Shinqi Malik*—15*th January*, 1900.

There were eight men, including Raza Khan, the Afridi Sheikh, Satar, Shabi Khel, and the son of Mit, Shabi Khel (Tomin). They were seen in Mattaghar. They had baked bread with them. They were sent by the Mullah Powindah. He was much annoyed about the new Militia scheme. Gulkhaddin, Umar Khel, told me this.

8. *Second Statement of Bilak, Shaman Khel*—15*th January*, 1900.

Amar Din, Raza Khan, Kamil, were heads of the gang. They were 12 in all. The Mullah Powindah told them to go and commit some offence. I don't know about Bhittannis.

9. *Third Statement of Bilak*—26*th January*. 1900.

A Galeshahi boy with a bahir saw a gang of 13 men returning up the Khua. He recognized three men by their clothes as Bhittannis. One was Khanmir or possibly Vatta or Amaldar.

10. *Nezam Din, Galeshahi*—16*th January*, 1900.

I was going up the Barari Tangi, about six or seven days ago, when I met 12 or 13 men coming down. I recognized among them Amr Din, Raza Khan and Kamil. About four days later the son of Piyadad, Galeshahi, who was with a bahir, saw them in the Shuza, but did not recognize them, as it was dark. After passing by me the gang passed the night in the kirri of Salemkai, Abdullai, in the Shuza. They left a "guda" behind them. Gat, Abdullai, lives in the same kirri. Every one knows that this was the gang. Khanmir, Kamrzai, Bhittanni, and two or three others were with them. (The Galeshahi bahirwals told me this; they said the Bhittannis told them Khanmir and others were with them.)

11. *Gul Din, Kikarai. Muhammad Afzal, Haibat Khel, and Sandal, Kikarai*—*about* 20*th January*, 1900.

Two Jalal Khels, Salch-ud-din and Mir Zaman, told us that they went to Khua to raid Bhittannis, and met there at night a gang of 14 or 15 men, who advised them to clear out, as they had raided a post, and there would be a chiga. Among these men they recognized Kamil, Nashtar, Shabi Khel, Tomin, son of Mit, Raza Khan,

the son of Mamat, Shingi (who owing to a blood-feud lives with the Mullah Powindah), Makhad, Garerai (lives with the Mullah Powindah), and the Tirah Mullah (the Afridi deserter). They met this gang at an old tank in Khua. They thought at first a Bhittanni chiga was after them. The Jalal Khels hurried off with them *viâ* the Pir Tangi, and turned off up the Khaisora Nullah, while the gang went on up the Shuza. They did not notice that any one of them was wounded. It is said in the hills that the gang had some food brought them from Gut Abdullai's kirri, which was in the Shuza. The gang was sitting on " Matta Ghar," between Shuza and Shilmanzai.

At first it was the Mullah Powindah's intention to openly boast of this attack on the post, but some wiser head advised him not to do so, but to protest his innocence.

The motive was probably the arrest of the Mullah's Sheikh. Somebody told the Mullah that Government refused to release him, and that he might do what he liked.

12. *Second Statement of Gulpir, Shingi—28th January*, 1900.

Daudin, Boblai, Shingi, told his relatives that he was with a bahir at the mouth of the Zam. When at Digarwala 12 men passed by with caps over the lower part of their faces like what sepoys wear; all had rifles. He recognized Raza Khan, Satar, Kamil, Muhammad Azam, Shabi Khels; the " Tirah Sheikh," the son of Mit, Shabi Khel; two Giga Khel Sheikhs and Amr Din. It is said the Mullah Powindah sent out three gangs, one towards Wana, one to Zam, and one to Bannu. Every one says this in the hills. I am certain no Shingis were concerned.

13. *Abdulla Khan, Levy sowar, Waruk Bhittanni—28th January*, 1900.

I was going on leave to my home in Khaisora, and was passing through the Pir Tangi, when I saw 16 or 17 men cooking their food among some trees in the nullah. I recognized Makin and Mauladad, Bibizai, Shabi Khels (relatives of Dinak, Ali Khan, the brother of Zanjir, Spozhmai and Tarazhmai, Jalal Khels. A Niamat Khel kirri (that of the two Ahmad Khans) was in Torwazar near Kirwam, and is still in the same place. I turned back on seeing the gang, and the Niamat Khels, who were watering their cattle in the nullah, drove the animals away at the same time. Karre, Niamat Khel, Ahmad Khan, Oba Khel, Niamat Khel, were with the cattle. I did not say anything to them about the gang. Then I went round to my home by another way. Jangbaz, Mirazali, Umar Shah and Katte, who were irrigating their land at Dur Kachkai, at the mouth of the Khaisora Nullah, saw the gang also, but they say they did not recognize them, except one, the nephew of the Mullah Powindah, but the gang was one of the Mullah Powindah's Sheikhs. I suspect some of the others may have been Shingis. I heard of the attack on Zam the third day after this. All the gang had rifles. As they were cooking their food they had their faces uncovered, so I was able to recognize them.

14. *Jangbaz, Mirajalli, and Umah Shah, Waruka Bhittannis—7th February*, 1900.

We were irrigating our lands at noon at the mouth of the Khaisora Nullah when we saw some men pass down the Shuza Nullah under the cliff at the further side. First came eight men, each carrying a rifle, then at a distance of about half mile behind them three, four or five more men without rifles. Among the first lot we recognized by their appearance, gait, &c. (we did not see their faces, which were covered up) Kamil, Satar and Fakir, Shabi Khels. These men last year lived in a kirri close to us; so we knew them by sight. There were no Bhittannis among them.

15. *Mine Khan, Bhittanni Malik of Saraghar—6th February*, 1900.

A small boy told a man who was stopping in the Niamat Khel kirri that some men who were irrigating land in Bedzahwam above Pir Tangi recognized

the gang. Then Ahmad Khan, son of Madad, stopped the boy from saying any more; so he did not mention their names. The men referred to were Niamat Khels of the same kirri. I suspect that one Bhittanni (probably a Niamat Khel) was with the gang.

16. *Ahmad Khan, son of Madad, Niamat Khel Malik—10th February*, 1900.

Abdullah came upon us in Torwazar. Karre was with me. My cattle were not in the Shuza Nullah. I have since questioned Karre, and he says he saw 12 or 15 men at "Peshinwela," going along by Kirwam, but they were a long way off, and he did not recognize them. He thought there were men going to the jirga.

17. *Shahzad, son of Mamad, Abba Khel Bhittanni.*

This affair was got up by the Niamat Khels, chiefly by Ali Khan, whose brother was killed by the Khirgi Levies, and who is a hamsaya of the Shingis. Ali Khan asked the Shingis to attack Zam, but they refused. He then went to Makomi Khan, Bibizai, Shabi Khel, an old friend of the Niamat Khel badmashes. The following then formed a gang:—Makomi Khan, Mauladad, Guldad, Shabi Khels; Chundai Khan, Juma Gul, Mumadar Khan, Jalal Khels; Matin Khan, Kamil Khan and a nephew of the Mullah Powindah (Fakir), Shabi Khels; in all 14 persons.

Munadar's brother had been killed by Bhittanni Lashkar along with another Mahsud. In revenge for one of these the Jalal Khels killed Namdar, Sheikh; the death of the other was laid by the Mahsuds to the account of Babrai Khan and Maluk Surars, who, from fear of the Mahsuds, came and lived in the daman.

The following rifles were in possession of the thieves:—

Makomi, 2 Martini-Henry.
Mauladad, 1 Snider.
Guldad, 1 Snider.
Chundai, 1 repeating rifle.
Munadar, 1 Snider.
Matin, 1 Snider.
Amir Khan (? Ali Khan), 1 musket.
Juma Gul, 1 Snider.
Kamil, 1 Snider.
Nephew of Mullah Powindah, 1 Martini-Henry.

Mukarrab, Dâk Jemadar, a relative of Ali Khan's, knew of the intended attack, and on this account detained Imam Bakhsh, Jandola Muharrir, in his kirri on his way back to Jandola and sent for Sheikh Halim from Zam, but the latter did not come.

Salim Khan, Sara, sold seven packets of Snider cartridges to Amaldar, Bhittanni badmash. Salim Khan also took one of the muskets, which, perhaps, had been left behind by the raiders, or perhaps it was his share of the loot. He has now probably sold it. Salim Khan's wife has told people about this. Four Bhittannis are said to have been in the gang, viz., Zakkan, brother of Amad Khan, Nianat Khel Malik, Taji, Makhmad, son of Bochie, Ali Khan and another whose name I don't know, but Malik Shah, son of Akil Shah, does. Ahmad Khan and Karre saw the raiders in the Shuza and spoke to them. If Amldar is pressed he will admit bringing the cartridges from Salim Khan.

18. *Gul Husain? Nubbul (as reported by Political Officer, Tochi)—7th February*, 1900.

About 15th January a man went to the Shuza to look for a camel at Peshinwala. He met Abdullah, son of Akhmad, Abba Khel, Amrdin, Ghozrai, Sirat Khan, Abdullais, and a Shabi Khel Talib of the Mullah Powindah, and altogether 19 men with a number of rifles, going apparently with the intention of committing some serious offence. That night or next the attack on Zam occurred.

19. *Sherin Khan, Shaman Khel (reported by Political Officer, Tochi)—6th February*, 1900.

The six rifles taken from Zam post are with the Sheikhs of the Mullah Powindah, Haji Muhammad, Shaman Khel, Gul Khatin, Umar Khel, Nezam Din, Guleshahi and Amin Khan, Shaman Khel, saw them.

H. D. WATSON,
Political Officer, Wana.

Annexure 6.

Letter from H. D. Watson, Esq., C.S., Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated Tank, 14th May, 1900.

In continuation of the correspondence ending with my letter, dated December 23rd, 1899, I have the honour to state that I met the Political Officer, Tochi, at Bannu, on April 9th, 1900, and the following days, and discussed with him a number of pending Tochi and Dauri cases.

We disposed of several that had remained outstanding in the lists submitted by Messrs. Lorimer and Kettlewell with their joint letter, dated Tochi, 8th January, and dated Wana, 10th January, 1899, and decreed against the Mahsuds sums amounting in all to Rs. 800. All the cases in these lists so far as concerns the Mahsuds may now be considered as disposed of.

2. Of the Dauri cases in the list submitted by Mr. Donald, we filed five, remanded four for future enquiry, and in seven gave decrees against Mahsuds, amounting in all to Rs. 740.

So the total amount awarded by us against the Mahsuds was Rs. 1,540. The remaining cases it is proposed to take up at a joint jirga to be held, probably at Tank, some time next cold weather.

3. The question of the realization from the Mahsuds of the sum awarded is a part of the question of the liabilities of the Mahsuds under the recent settlement and otherwise, which is forming the subject of separate correspondence.

Endorsement by the Commissioner and Superintendent, Derajat Division, dated Dera Ismail Khan, 18th May, 1900.

Copy of the foregoing submitted to J. M. Douie, Esquire, C.S., Chief Secretary to the Government of the Punjab, Simla, for information, in continuation of the correspondence ending with this office letter, dated the 27th December, 1899.

Annexure 7.

Letter from W. R. H. Merk, Esq., C.S., C.S.I., Commissioner and Superintendent, Derajat Division, to the Officiating Chief Secretary to Government, Punjab, dated Dera Ismail Khan, 19th May, 1900.

In continuation of my letter, dated the 8th instant, I have the honour to submit a copy of the correspondence noted in the margin, on the subject of the fines and compensation still due by the Mahsud tribe over and above the Rs. 35,000 settled for.

Letter, dated the 13th instant, from Political Officer, Wana, with enclosure.
Letter, dated the same day, from the same, and enclosure.

2. I would explain that the statements of offences, classed A, B, C and D, were prescribed by Mr. Bruce when Commissioner of the Derajat, and are furnished monthly

to this office by the Political Officer, Wana. In addition the Political Officer maintains statements of what are known as "Miscellaneous," "Tochi," "Shirani" and "Zhob" cases. These eight statements show what offences have been committed during the month and how disposed of, but they do not show cases pending from previous months; and I have arranged for one statement in place of eight to be prepared monthly, which will include undisposed of cases from previous months and will group the offences according as the offenders belong to the main sections of the Mahsuds.

3. I will endeavour now to clear up the complicated accounts, taking first those connected with the settlement of March last. In paragraph 8 of this office letter, dated the 30th March, 1900, the liabilities of the Mahsuds are given as Rs. 32,854-8-0. The Mahsuds arranged for a payment of Rs. 35,000, which left a balance of Rs. 2,145-8-0 in hand to meet Tochi and Zhob cases. In this Rs. 35,000 is included an item of Rs. 3,234, being the estimated value of the two-thirds share of the spring crop on Mahsud lands in the Dera Ismail Khan District. The Assistant Commissioner at Tank, however, anticipates that the value of the crop will be only Rs. 2,500, which *pro tanto* will reduce the 35,000 rupees. But this loss we can make up in tolls, and we may assume the figures of Rs. 35,000 to be so far unchanged. It appears, however, now that the liabilities of the Mahsuds for the cases on account of which they were held to owe Rs. 32,854-8-0 are in fact Rs. 36,055-1-11; and further that for the Tochi and Zhob cases, on account of which a balance of Rs. 2,145-8-0 was reserved, a sum of Rs. 3,540 is due. This raises the total liabilities of the Mahsuds on account of the March settlement to Rs. 36,055-1-11 + Rs. 3,540, total Rs. 39,595-1-11. To pay this we have:—

		Rs.	A.	P.
(*a*)	Agreed upon by the Mahsuds	35,000	0	0
(*b*)	Sundry fines paid in at the March jirga ...	292	0	0
(*c*)	Alimony of Mahsud hostages placed in jail owing to escape of a hostage; alimony is not paid to hostages in jail	1,100	0	0
	Total	36,392	0	0
		39,595	1	11
		36,392	0	0
	Deficit	3,203	1	11

or Rs. 3,200 in round numbers.

Mr. Watson proposes to meet this deficit in part by crediting and paying to private individuals as compensation, &c., a sum of Rs. 2,117, which is due to Government from the Mahsuds out of the March settlement of Rs. 35,000 on account of the value of rifles and other Government property stolen. I am unable to support this proposal. The settlement from what the Political Officer says was a lenient one; the fines inflicted in several of the cases were hardly commensurate with the gravity of the offences, he states; and that being so, it seems if, on making up accounts, we find that Rs. 3,200 more is due from the Mahsuds, plus the deficit on account of sales of the rabi crop, say, Rs. 4,000 in all, that it is for the Mahsuds to make the deficiency, and not for Government out of its just due. This deficit can be covered by continuing the tolls till they have produced Rs. 19,000 instead of the 15,000 rupees contemplated in paragraph 6 of this office letter No. 287 of the 30th March, 1900. I understand that it will take about eighteen months to realise Rs. 15,000 by means of the tolls.

If Government approve I will arrange to meet the deficit in the manner suggested above.

4. This deficit of Rs. 4,000 is a relatively trivial matter, however. The serious features in the present situation are, first, that at the time that the March settlement was made Rs. 23,500 were (in addition to the Rs. 32,854,

or as it appears Rs. 36,392, then due and settled for) payable by the tribe, for the liquidation of which no arrangements have as yet been made; and, second, that the settlement of March last has had no effect in checking the predatory habits of the Mahsuds, for they have, since this settlement, run up an account of at least Rs. 7,500 in six weeks, as explained in paragraph 4 of the Political Officer's letter, dated the 13th instant, to which must be added Rs. 1,000 for two murders of British subjects in the Dera Ismail Khan District, committed last week by Mahsuds. The total due comes to Rs. 32,000. The Political Officer has informed me that when they engaged to pay Rs. 35,000 last March, the Mahsuds knew that more money was due, but not how much.

5. We are responsible for the realization and payment of this money to the injured parties. Leaving British subjects and their property out of consideration for the moment, it was accepted years ago that on the roads through the protected area we are bound to maintain the *Pax Britannica*, and if, off the roads, we do not redress the wrongs suffered at the hands of the Mahsuds by the residents of the protected area, we must either permit them to exact redress themselves (a course which would make the protected area a scene of constant raids and counter-raids) or face grave discontent.

6. In the hot weather and with cholera hanging about the Gomal and Tank, it would be hopeless to attempt to convene the Mahsud Jirga for the settlement of the outstanding sum of Rs. 32,000. Even if we could assemble the jirga, I apprehend that the burden may be soon becoming too heavy for the tribe to bear. The only thing I can suggest is to leave matters alone till August or September, when it may be practicable to send for the whole Mahsud Jirga to Sarwekai or Jandola and then to see what can be done. By that time I hope to be in a position to submit a review of the whole situation in respect of the Mahsuds; it is clear that things cannot go on as they have been doing.

7. One point remains on which I would ask for the instructions of Government. The Political Officer thinks of going behind the settlement of March last, of procuring the punishment of the actual offenders in the more serious cases or the recovery of the stolen rifles and other property. It seems to me that this is neither just nor expedient. A settlement is supposed to wipe clean the slate. Although the punishments may have been inadequate, yet, such as they are, they have been accepted, and there is an end of the matters. There must be finality in proceedings, and to go on trying to get hold of offenders and effect the recovery of property in cases of which many are one to three years old, after a settlement has been made, opens up an interminable vista of trouble and friction which had better be closed. We have enough on our hands without this. And I am not so sure that to go behind the settlement may not be considered by the "ulus" as a breach of faith, whatever individual Maliks may have been told or may think. We could not entertain the thought of going behind the settlements effected with the various tribes in 1897 and 1898, and I submit that the same applies here.

In the petition enclosed with this office letter, dated the 30th March, 1890, the Maliks say nothing of pursuing individual cases. They talk of putting pressure on bad characters and misbehaving sections, so that they may not be emboldened and the settlement may not be a precedent; and they ask that if in the present cases the money (clearly meaning whatever was fixed at the settlement, and nothing more) is realized from the actual offenders, it may be refunded to the Maliks. This I should certainly decline to do. It is for the Maliks to police their sections; that is what they are paid for; and we cannot undertake to do the work of the Maliks, though they would naturally much prefer us to do so, and to relieve them of all trouble and responsibility and yet to pay them handsome allowances.

Annexure 8.

Letter from H. D. Watson, Esq., Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated Tank, 13th May, 1900.

With reference to your endorsement, dated May 8th, 1900, forwarding a copy of your letter to the Chief Secretary, Punjab Government, on the subject of the statement of fines due from the Mahsuds prepared by me and submitted with my letter, dated May 1st, 1900, I have the honour to state as follows.

2. In dividing cases into classes A, B, &c., I have followed the classification prescribed for the monthly statements of border offences which are submitted to you through the Deputy Commissioner, Dera Ismail Khan. These classes are explained in the foot-note to the printed form of Statement No. 1. Class A comprises offences committed by Mahsuds in British territory; Class B those committed against British subject (including Powindahs) in protected area; Class C those committed against the tribes in protected areas or near posts; Class D those committed in the area under political control exclusive of Class C. Tochi, Shirani and Zhob cases are separate.

"Miscellaneous" includes all cases not brought under the other classes. They are mainly claims brought against the Mahsuds some time after the offences to which they refer were committed, *e.g.*, a Powindah finds a stolen camel which he lost a year or so previously in the possession of a Mahsud, or he puts in a petition about some property which he lost several months or years before, and which he did not report at the time, having now perhaps received some information as to who the offenders were. These cases are of very little importance and very few of them can be brought home to the Mahsuds.

3. The sum of 8,500 rupees to which I referred in paragraph 3 of my previous letter is that due from Mahsuds in decided cases of Classes C and D and miscellaneous (the amount is really Rs. 8,351-8-2 + 200 Kabuli rupees—*vide* abstract statement appended to letter). These are the inter-tribal cases referred to in paragraph 8 of Mr. Anderson's letter to the Punjab Government dated 30th March, 1900, and are not included in the 35,000 rupees of Mr. Anderson's settlement. Nor is this sum of about Rs. 8,500 included in the 15,000 rupees estimated by me as the additional fines to which the Mahsuds have rendered themselves liable for recent offences of the different classes which were not taken up at the jirga because in cases other than Classes C, D and miscellaneous, enquiries into them had not been completed.

They are the cases mentioned in the abstract statement referred to in my letter as pending up to the last week in March. The value of the property lost, &c., is there estimated at Rs. 24,781, but for reasons given in my letter I considered that not more than 15,000 rupees would probably be realized from the Mahsuds.

4. I have now brought the estimate of the liabilities of the Mahsuds up to date by a supplementary statement attached to this letter, which shows all cases reported against Mahsuds up to last week. The value of the property lost in these most recent cases of all is shown as for Class A Rs. 3,659-5-0, for Class B Rs. 7,993-8-3 (of which Rs. 2,000 is due from the Zalli Khels), for Zhob Rs. 682-8-0, and for C and D Rs. 630 and Rs. 90 respectively. As some of these claims are probably exaggerated or not proveable against Mahsuds, the amount of their liabilities may be estimated as follows:—

Class A Rs. 2,500, B Rs. 4,000, Zhob Rs. 500, Classes C and D Rs. 500

5. In saying that certain sums due in Zhob and Tochi cases would be included, if possible, in the settlement of Rs. 35,000, I meant that they might be paid out of the balance reserved by Mr. Anderson to meet Tochi and Zhob demands (*vide* paragraph 8 of his letter above referred to), which he hopes will amount to over Rs. 3,000. Till it is known what the receipts from the Mahsud land crops will be, the account cannot be finally made up.

6. Leaving these Zhob and Tochi cases out of consideration, the total liabilities of the Mahsuds up to date may be estimated in round numbers as follows:—

	Rs.
Fines due from Mahsuds under recent settlement for outstanding cases of Classes A, B and Shirani, Zhob and Tochi	35,000
Estimated as due from them in the above classes of cases (exclusive of Tochi cases) up to end of March, 1900 (not included in settlement of Rs. 35,000) ...	9,000*
Estimated as due from them in the above classes of cases, reported between end of March and 2nd week in May, 1900	7,000
Total	51,000
Outstanding fines in Classes C, D and miscellaneous at date of Mr. Anderson's settlement	8,500
Estimated amount due in pending cases up to end of March, 1900	6,000
Estimated amount due in cases reported between end of March and second week in May, 1900	500
Total	15,000

* With Rs. 6,000 below makes 15,000. J. M. D.

Thus, briefly, in cases affecting British subjects or territory, the amount due up to date is Rs. 51,000; in inter-tribal cases it is Rs. 15,000. It must be remembered that this is a very rough estimate, and also that one or two of the more important cases are in a fair way to settlement through recovery of the stolen property or realisation of compensation from the offenders by baramta.

7. In conclusion I should be glad if one point in connection with the recent settlement could be cleared up. I have on several occasions told the Mahsud Maliks since that settlement that I shall not relax my efforts to procure the punishment of the actual offenders in the more serious cases or the recovery of the stolen rifles and other property. I understood that Mr. Anderson agreed to my saying this, and on the principle that the innocent should not be punished for the guilty, and also in view of the fact that the fines inflicted in several of the cases were hardly commensurate with the gravity of the offence (if they had been, a settlement of this kind would have probably been impossible, for the burden imposed on the tribe would have been too heavy) I thought it would be bad policy to regard these cases as altogether wiped off the slate. In pursuance of this policy I have detained in custody Sabar Khan, nephew of Baramat, the Aimal Khel Malik, who is believed to have been concerned in the theft of the Nawab of Tank's rifles, and a Balkai Mahsud, whose brother Atta Khan is believed to have been concerned in the theft of Snider rifles from the Border Military Police guard at the Murtaza rest-house, both of which cases were included in the recent settlement. I do not think the Mahsuds regard these proceedings on my part as unfair or breach of the understanding arrived at in that settlement; and if by the pressure thus exercised I can recover any of the rifles stolen or prove the case against any of the thieves, I do not see that I am precluded from keeping those rifles or punishing the thieves by fine or otherwise. If you think, however, that all these cases were finally disposed of at the recent settlement, I should be glad if you would send my successor early orders on the point.

Annexure 9.

List of Pending Cases.

Serial No.	Date of Occurrence.	Place of Occurrence.	Thana.	Nature of Offence.	Complainant.	Accused.	Tribe.	Brief Account of the Case taken to Date.	Remarks.
					Cases of Class A.				
1	23rd / 24th January, 1900 ...	Jamal Dial ...	Tank ...	Theft of four maunds wheat, valued at Rs. 16.	Lal Chand	...	...	Case under enquiry.	
2	4th April, 1900 ...	Near Kulachi ..	Kulachi ...	Dacoity of four camels, valued at Rs. 360 and cash Rs. 260.	(1) Khan, (2) Faizulla, (3) Shah Jahan, } Miani Powindahs.	...	...	Do.	
3	13th April, 1900 ...	Kotnawaz ...	Gomal ...	Theft of three sheep, valued at Rs. 17-10-0.	Ain-ud-din, Sheikh ...	...	...	Do.	
4	17th April, 1900 ...	Near Manjhi ...	Do. ...	One bullock with wheat, &c., valued at Rs. 40.	Hakim Machi	...	...	Do.	
5	18th April, 1900 ...	Talrod Chur ...	Tank ...	Robbery of three camels with other property valued at Rs. 110-8-0.	Amrdin, Ali Khel ...	...	...	Do.	
6	24th April, 1900 ...	Kaziwala Water-mill.	Do. ...	Theft of two camels, valued at Rs. 170.	Alam Khan, Kundi, Powindah.	...	...	Do.	
7	22nd / 23rd April, 1900 ...	Near Tank ...	Do. ...	Theft of one bullock, valued at Rs. 27.	Inayat Khan	...	...	Do.	
8	24th / 25th April, 1900 ...	Gul Imam ...	Mullazai ...	Theft of property by house-breaking.	Asa Ram	...	...	Do.	Value not told by complainant.
9	25th April, 1900 ...	Gomal... ...	Gomal ...	Theft of four cows. Theft of seven goats, valued at Rs. 61.	Alidad, Kharoti Powindah.	...	...	Do.	
10	25th / 26th April, 1900 ...	Near Jatta ...	Do. ...	Theft of clothing, valued at Rs. 1-3-0.	Mamit Khan, Khidarzai	...	...	Do.	
11	25th / 26th April, 1900 ...	Mullazai ...	Mullazai ...	Theft of one camel, valued at Rs. 50.	Zarif Khan, Carpenter...	...	...	Do.	

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List of Pending Cases—continued.

Serial No.	Date of Occurrence.	Place of Occurrence.	Thana.	Nature of Offence.	Complainant.	Accused.	Tribe.	Brief Account of the Case taken to Date.	Remarks.
					Cases of Class A—cont.				
12	26th/27th April, 1900 ...	Nasran ...	Mullazai ...	Theft of bullock, value Rs. 15.	Naurang Nasr	...	...	Case under enquiry.	
13	28th April, 1900 ...	Kot Azam ...	Gomal ...	Theft of 45 camels, valued at Rs. 2,250.	Dauran, Miani Powindah.	...	...	Do.	
14	29th/30th April, 1900 ...	Kot Nawaz ...	Do. ...	Wounding complainant.	Baz Khan, Sheikh ...	...	...	Do.	
15	13th April, 1900 ...	Near Tank ...	Tank ...	Theft of property, valued at Rs. 15–6–0.	Khadim	...	...	Do	
16	15th/16th April, 1900 ...	Kot Nawaz ...	Gomal ...	Theft of property, valued at Rs. 13–12–0.	Khaldin through Khangul.	...	...	Do.	
17	26th April, 1900 ...	Near Draband	Chaudwan ...	Theft of property, valued at Rs. 251–14–0.	Abdulghafar.				
					Cases of Class B.				
1	1st April, 1900 ...	Khajuri Kach	Khajuri Kach	Theft of four camels, valued at Rs. 360.	Khar Khan Nasir ...	Unknown ...	Unknown ...	Do	
2	2nd April, 1900 ...	Sado Chilla ...	Do.	Theft of property and jewels, valued at Rs. 133–8–3.	Ram Singh and Mussammat Bhag Bhari.	Do. ...	Do. ...	Do.	
3	20th April, 1900 ...	Spin	Ngandioba ...	Theft of 11 camels, valued at Rs. 550.	Sahib Khan, Powindah, &c.	Do. ...	Do. ...	Do.	
4	22nd April, 1900 ...	Chaparu Khulla	Do. ...	Theft of 100 camels, valued at Rs. 5,000.	1. Juma Khan ... ... 2. Jamal. 3. Hassan.	Numin Zangalte, &c.	Michi Khels, Malikdinais, Faridais, &c., also Zalli Khels of Spin.	Case under enquiry. Ten Zalli Khels of Spin have been arrested, and one has confessed, implicating himself, several of his companions, and a number of Mahsuds. Pressure is being put on the Mahsud Maliks to recover the camels, and six have been brought in by the Malikdinais. Share due from the Mahsuds may be estimated at Rs. 3,000.	
5	3rd/4th May, 1900 ...	Pasta Kach ...	Khajuri Kach	Theft of five camels, valued at Rs. 250.	1. Haidar Shah ... 2. Umar Shah; Sayads	...	...	Case under enquiry.	

6	5th May, 1900 ...	Near Ghwelera	Do.	Theft of two camels, valued at Rs. 100, and cloth valued at Rs. 900, and cash Rs. 600 Kabuli, and shooting four camels.	1. Mullah Muhammad, 2. Sikandar, 3. Lal Khan, } Powindahs.	...	...	Do.
7	5th May, 1900 ...	Grazing ground, Pasta Kach.	Do.	Theft of four camels, valued at Rs. 200.	Ghulam Rasul, Nasir ...	...	...	Do.
					Zhob cases, 1899–1900.			
1	10th December, 1899	Chachobi ...	Moghal Kot	Theft of 68 sheep, 50 bullocks, 60 cows, &c.; property valued at Rs. 682–8–0.	Khanak, Shirani ...	... ...	... ...	Do.
					Class C.			
1	January, 1900 ...	Wana	Wana ...	Theft of 60 sheep and goats, valued at Rs. 180.	1. Naim Khan 2. Gandapur } Taji Khels.	... ...	... ...	Do.
2	7th / 8th May, 1900 ...	Sarel	Jandola ...	Theft of 30 cows, valued at Rs. 450.	Rozi Bhittanní	... ...	... ...	Do.
					Class D.			
1	... ...	... ...	Gomal ...	Theft of five cows, five goats, valued at Rs. 90.	Dad Nasir	... ...	... ...	Do.

ABSTRACT.

			Rs.	A.	P.	
A cases, value of property lost, &c.	... ...		3,659	5	0	
B do.	do.	... ...	7,993	8	3	(of which Rs. 2,000 is due from Zalli Khels).
Zhob do.	do.	... ...	682	9	0	
C do.	do.	... ...	630	0	0	
D do	do.	... ...	90	0	0	

H. D. WATSON,
Political Officer, Wana, Southern Waziristan.

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Annexure 10.

Letter from H. D. Watson, Esq., Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated Tank, 13th May, 1900.

In accordance with your verbal instructions and in continuation of my letter of to-day's date, I have the honour to submit herewith a statement giving a more correct account of the sums due from the Mahsuds under the recent settlement, and of the sums which are or will be in hand for discharging those liabilities. It will be seen that the liabilities are more than were originally estimated, owing partly, I fear, to mistakes made in my office, and partly to the fact that Mr. Gee and myself found ourselves unable to keep within the limits alotted in awarding compensation.

2. On the other hand there are several items which can be added to the Rs. 35,000 which the Mahsuds agreed to pay; and I have shown these in the total sum realized or realizable from the tribe. I trust that under the circumstances they will be allowed to be credited.

3. It will be seen that the balance in hand for settling Tochi and Zhob demands is Rs. 2,484-1-11. This will be diminished or increased according as the sale of Mahsud crops realises less or more than was anticipated.

4. The Tochi and Zhob demands in cases settled up to date (excluding those comprised in the item of outstanding fines) come to Rs. 3,540, viz., Rs. 2,000 for the murder of the Zhob Levies in May 1899 and Rs. 1,540 for Dauri cases recently decided at the meeting held by the Political Officer, Tochi, and myself. There is thus a deficit of Rs. 1,086 still to be realized under the settlement; and I would add to this Rs. 914 for settling some undecided Zhob cases which have been long pending. If it is considered advisable to settle up this particular account without making further demands on the Mahsuds, as I strongly recommend, part of the odd 19,000 rupees due for outstanding fines might be used for this object, for out of this sum over Rs. 2,000 are due as fines to Government and not as compensation to individuals, so Government would be the only loser if that amount of fines were commuted into compensation.

Liabilities of Mahsuds up to Settlement of March, 1900 (including cases decided at the jirga held).

	Rs.	A.	P.
Outstanding fines (as amended after re-examination of files)	19,113	0	5
Awarded in March jirga in Classes A, B and Shirani cases	16,942	1	6
Total	36,055	1	11
Realized or realisable under recent settlement	35,000	0	0
Fines paid in at jirga, &c.	292	0	0
Pay of Mahsud hostages in Jail at Dera Ismail Khan	1,100	0	0
Compensation due to Government for rifles, &c., awarded in certain cases decided at recent jirga and included in the total of Rs. 16,942-1-6 above	2,117	0	0
Total	38,509	0	0
Balance in hand available for Tochi and Zhob cases	2,454	0	0
Due for Tochi and Zhob cases settled up to date	3,540	1	1
Deficit	1,086	1	1

Annexure 11.

Letter from W. R. H. Merk, Esq., C.S.I., I.C.S., Officiating Commissioner and Superintendent, Derajat Division, to the Officiating Chief Secretary to Government, Punjab, dated 24th May, 1900.

Your letter of the 21st instant has crossed my letter, dated the 19th instant, which furnishes the further report promised regarding the outstandings against the Mahsuds. Mr. Watson has left India on furlough, and I am therefore unable to obtain the full explanation called for by Government. I would, however, in justice to Mr. Watson, point out that insistence on the part of this office would doubtless have resulted in an earlier compliance with the orders of Government.

2. With regard to the remarks of the Government of India in the 2nd and 3rd paragraphs of Foreign Department letter, dated 16th instant, I propose, with the permission of Government, to submit, in August next, the review of the situation in respect of the Mahsuds which is mentioned in paragraph 6 of my letter cited above. The accuracy of the conclusion in paragraph 2 of your office letter, dated the 6th February, 1900, viz., that the liabilities of the Mahsuds under present conditions accumulate faster than they can be liquidated, has been vindicated by the facts as now ascertained; and it seems to me that the whole position requires very full consideration, for it is clear, if the tribe cannot or will not reform its ways, that there can be but one end to the existing state of affairs.

3. I think it is very unlikely that the Rs. 15,000 will be realized by tolls within the next six months; from what I was informed at Tank, I should say eighteen months would be nearer the mark.

4. I am unable to say why half the pay of the Levies was attached for three months, nor can any officer inform me, since the Political Officer was apparently not associated with the Commissioner in the actual settlement of the terms with the jirga. This was, I understand, effected alone by my predecessor, with the assistance of his Head Clerk, Mr. E. T. Bhan, who has left my office. It was arranged, I believe, that the Levies are to go in turn on leave, and that while they are away their pay is to be credited towards payment of the Rs. 35,000.

5. For the result, so far, of negotiations with the Mahsuds about the Badar disputes, I would refer to my telegram of the 14th instant, and to my letter of to-day's date to your address.

Annexure 12.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to Government, Punjab, to the Commissioner and Superintendent, Derajat Division, dated Simla, 2nd June, 1900.

I am directed to acknowledge the receipt of yours, dated 18th May, regarding the disposal of certain Tochi and Dauri cases. In accordance with the orders contained in this office, No. 83, dated 19th January, the reason why four of the cases remained unsettled should have been reported. I am to request that the necessary information may now be obtained from the Political Officer, Tochi.

Annexure 13.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to Government, Punjab, to the Commissioner and Superintendent, Derajat Division, dated Simla, 2nd June, 1900.

I am directed to acknowledge the receipt of your letters noted in the margin, giving further information as to the settlement with the Mahsuds made by Mr. Anderson.

Dated 11th, 19th and 24th May.

2. Of the eight classes of cases described in paragraph 2 of Mr. Watson's, dated 13th May, to your address, your predecessor only professed to have dealt with five in the jirga held at Tank. These comprised offences in British territory, and offences against British subjects and Powindahs in the protected area, correspond to Classes A and B in the registers maintained in your office, also offences in the Shirani country, the Tochi and Zhob. Mr. Anderson expressly stated that he had not settled the "inter-tribal cases," which the Lieutenant-Governor presumes are identical with Classes C and D in your registers, and that these would "be disposed of as opportunities offer." For some unexplained reason the "miscellaneous" cases were also omitted, though to judge from the figures in the abstract at the end of the list appended to Mr. Watson's No. 663, dated 1st May, this last class is not unimportant. It was stated that the settlement "leaves no case" with the exceptions noted above "pending anywhere against the Mahsuds."

3. It now appears that the settlement was faulty in the following respects. A composition of Rs. 35,000 was accepted for offences for which the amount really due is Rs. 39,595. The detail is—

	Rs.
(*a*) Unrealized fines in cases previously settled ...	19,113
(*b*) Fines due in cases settled at Tank jirga	16,942
(*c*) Tochi and Zhob cases	3,540

The figures given under the first two heads in paragraph 8 of your predecessor's, dated 30th March, are incorrect, and it is difficult to understand how such serious miscalculations can have passed muster. Moreover it now appears that Mr. Anderson was in error in thinking that all pending cases of the five classes which he mentioned had been settled. A comparison of Mr. Watson's, dated 1st May, 13th May, and 14th May, shows that a number of cases were left unsettled in which the claim against the Mahsuds is stated at Rs. 13,203 (see list appended to Mr. Watson's letter, dated 1st May), which the Political Officer considers will probably be reduced to Rs. 9,000 when the cases are finally decided. To this must be added the amount ultimately found due on account of four cases in the Tochi Valley. Had a complete settlement been made with the Mahsuds in March the demand made upon them should have been in round figures Rs. 49,000 instead of Rs. 35,000. Since March they have added Rs. 8,000* to their liabilities under the same five classes of cases. The claims against them in respect of the other three classes, namely, C, D and miscellaneous, may be roughly stated as—

* Rupees 7,000 estimated as due on account of A and B cases and Shirani, Zhob and Tochi cases which have occurred since March plus Rs. 1,000 due for the murder of two British subjects in Dera Ismail Khan.

	Rs.
(*a*) In respect of cases settled before March, 1900 ...	8,500
(*b*) In respect of cases pending in March, 1900 ...	6,000
(*c*) In respect of cases which have occurred since March, 1900	500
Total	15,000

Assuming that we are bound to enforce the responsibility of the Mahsuds in all these cases, the total claim against them amounts to Rs. 72,000, of

which cases involving in round figures Rs. 40,000 are included in the settlement made at Tank and cases involving Rs. 32,000 are not so included.

4. The first question that arises is whether the difference between the real demand of Rs. 39,595 in the cases actually dealt with at Tank and the lump sum of Rs. 35,000, at which the demand was assessed, can be recovered. No doubt the petty fine of Rs. 292 realized at Tank can be utilized, but Sir Mackworth Young fails to see how Rs. 1,100, which would have been paid as alimony to Mahsud hostages had they not been transferred from the serai at Dera Ismail Khan to the Jail, can be used to make up part of the deficit. The question whether we can continue to collect tolls from Mahsud trading convoys till the whole amount now found to be due is realized depends on the question whether the Maliks understood that they were agreeing to pay Rs. 35,000 as a final settlement of certain cases previously settled and certain other cases actually decided by jirgas at the time the payment was arranged. It would appear from paragraph 8 of Mr. Anderson's letter, dated 30th March, that this is the case, and unless you have anything further to urge on the subject, the Lieutenant-Governor thinks we must forego the demand of Rs. 4,303 (*i.e.*, Rs. 4,595 — Rs. 292) overlooked at the Tank settlement.

5. The question remains how we are to deal with the demand of Rs. 17,000 on account of the five classes of cases mentioned in paragraph 2 for which the Mahsuds are liable on account of cases left unsettled last March and cases which have occurred since, and with the further demand of Rs. 15,000 which is stated to be due on account of miscellaneous cases and cases of Classes C and D. With reference to the last two classes I am to refer you to the correspondence printed in the Foreign Department (Frontier) Proceedings, of May, 1899, where the policy to be followed with reference to them is discussed. In that correspondence you took the view which you have again expressed in paragraph 5 of your letter, dated 19th May, while Mr. Anderson contended that we should only deal with such cases by giving friendly advice to the contending parties. As Mr. Anderson and Mr. Watson have both left the country, Sir Mackworth Young will be glad if you can explain with special reference to the 3rd paragraph of Government of India, Foreign Department, dated 29th May, a copy of which has been sent to you with my letter of to-day's date, the precise nature of the C and D cases not included in the settlement, and endeavour to show why Mr. Anderson excluded them. As he stated that they would be disposed of as opportunities offered, it is clear that he did not regard them as pressing for settlement in the same way as offences in British territory or against British subjects in the protected area. You should also explain more particularly as regards cases of this description not settled before March last whether it is expedient to face the settlement of these inter-tribal cases as well as of the large number of cases in which the interests of British subjects are involved. Further particulars as to the cases classed as miscellaneous will also be useful. Subject to the above remarks the Lieutenant-Governor accepts your proposal to defer dealing with all cases against the Mahsuds not included in the March settlement till August or September next.

6. I am to add that the arrangement as to the Levies described in paragraph 4 of your letter, dated 24th May, is another unsatisfactory feature of the recent settlement.

7. Sir Mackworth Young endorses the views expressed in paragraph 7 of your letter, dated 19th May, and paragraph 2 of your letter dated 11th May, regarding the attack on the Zam Post. He entirely agrees with you in thinking that where a settlement with a tribe has been made in respect of any offence that settlement must, in default of express stipulation, be held to be complete, and to preclude further action against either the tribe or individuals of the tribe concerned in that offence.

8. But the demand made upon the tribe on account of the attack on the Zam post, consisting as it appears merely of the valuation of blood-money and of the property stolen, is so manifestly inadequate as a complete settlement of this very grave offence that the Lieutenant-Governor can hardly

believe that Mr. Anderson accepted it as such without recording his reasons. In the 5th paragraph of his letter, dated 30th March, he reported that the files in all pending cases were examined. His Honour would wish to be informed whether the particular file relating to the attack on the Zam post was laid before Mr. Anderson and whether there is any record on it of the settlement made with the tribe.

Enclosure 9 in No. 2.

Letter from Sir William Cuningham, K.C.S.I., Secretary to the Government of India, Foreign Department, to the Chief Secretary to the Government of the Punjab, dated Simla, the 25th June, 1900.

I am directed to acknowledge the receipt of your letter, dated the 19th June, 1900, forwarding a copy of correspondence regarding offences recently committed by Mahsuds, including a reported robbery of the mails in the Tiarza Nulla on the 20th May, 1900.

2. The Political Officer in Southern Waziristan considers that the mail robbery was instigated by the Mullah Powindah, and the mail bags were said, on the 5th June, to be in the Mulla's house, where they had been taken after the robbery. In these circumstances His Honour the Lieutenant-Governor thinks that the Mulla should not be granted any allowance at present, unless he clears himself of complicity in the robbery.

3. The Government of India are of opinion that the sooner the disbursement of the allowance, which has already been sanctioned, can be commenced the better, and the more so if steps are subsequently taken to ensure that publicity is given to the arrangement with the Mulla. With this view, the degree of Mulla Powindah's complicity, if any, in the robbery of the mail should be established by immediate investigation, so as to admit of further action being taken in the matter of the allowance, which is an object of much greater importance.

4. I am to take this opportunity of acknowledging the receipt of the papers forwarded with your letter, dated the 2nd June, 1900, regarding the unfortunate defects which have been brought to light in the settlement made with the Mahsuds by Mr. Anderson in March last. The Government of India observe that the Commissioner of the Derajat Division has been called on for further explanations on some of the points at issue in regard to the settlement. I am to request that, when this supplementary information has reached the Lieutenant-Governor, the views and recommendations of His Honour may be furnished at the earliest possible date.

Enclosure 10 in No. 2.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to Government, Punjab, to the Secretary to the Government of India, Foreign Department, dated Simla, 26th July, 1900.

With reference to the 4th paragraph of your letter, dated 25th June, I am directed to submit, for the information of the Government of India, the further correspondence noted in the margin on the subject of the settlement made with the Mahsud Tribe last March.

Letter, dated 28th June, from Commissioner, Derajat, with its enclosures.
Endorsement, dated 2nd July, from Commissioner, Derajat, with enclosure.

2. In the 3rd paragraph of my letter, dated 2nd June, to the address of the Commissioner, a copy of which was submitted with my letter of the same date, the fact that cases as regards which the claim against the Mahsuds would probably amount to Rs. 9,000 had been overlooked by Mr. Anderson was noted. It now appears that to these must be added seven cases belonging to the Bannu District, which were pending in March last, but had, apparently, not been reported by the Deputy Commissioner to the Political

Officer at Wana. The last and most serious of these cases only occurred in the end of February, and the facts of its not having been reported is not wonderful. But all the other cases ought to have been reported, and some of them are very old. The amount due by the Mahsuds on account of the seven Bannu cases is put at Rs. 4,800.

3. The Lieutenant-Governor accepts the conclusion stated in paragraph 2 of Mr. Merk's letter, dated 28th June, that the total amount due by the tribe at the end of March, on the assumption that the settlement made at Tank was intended to include all pending cases, except inter-tribal and miscellaneous cases was under estimated by about Rs. 19,000. In fact, it will be better to put the figure at Rs. 20,000, for Rs. 19,000 does not include Rs. 914, on account of pending Zhob cases mentioned in Mr. Watson's letter, dated 13th May, 1900. This is a serious matter, and the question whether we are really bound, under the terms of the agreement, to accept Rs. 35,000 as a full acquittance for a demand, which ought to have been put at Rs. 55,000, is a difficult one. The Lieutenant-Governor thinks it very desirable to have the opinion of the officer who made the settlement, and he further considers that Mr. Anderson ought to have an opportunity of furnishing such explanation as may be possible of the numerous defects which, on the information at present available, appear to have marked his proceedings. A copy of the whole correspondence is, therefore, being sent to Mr. Anderson by this week's mail, with a request that he will favour the Punjab Government with his remarks on the various points in issue at a very early date. Until his reply has been received Sir Mackworth Young wishes to reserve his final conclusions on the case.

4. As already stated in my letter, dated 2nd June, to the address of the Commissioner of the Derajat, the Tank settlement did not profess to take account of claims relating to C, D, and Miscellaneous Cases, amounting to a sum of about Rs. 14,500. Mr. Merk has now explained exactly what these cases are. There is, of course, no manner of doubt that we can enforce our claims regarding them against the Mahsuds, and this will have to be done sooner or later. The Lieutenant-Governor reserves his remarks on the proper way of dealing with cases in the area "under political control" but outside "the protected area" till he is in a position to deal fully with the whole case on receipt of Mr. Anderson's reply.

5. With reference to the proposed recovery of Rs. 3,300 out of the total composition of Rs. 35,000 by withholding part of the pay of the Levies, I am to refer to the correspondence submitted with my letter, dated 25th June.

6. It is, as the Government of India are aware, unfortunately the case that our claims against the Mahsuds have mounted up rapidly owing to the commission of fresh offences since the conclusion of the settlement in last March, and that our relations with the tribe are in an unsatisfactory state. Mr. Merk proposes to report fully on this subject at a very early date.

Annexure 1.

Letter from W. R. H. Merk, Esq., C.S., C.S.I., Commissioner and Superintendent, Derajat Division, to the Officiating Chief Secretary to Government Punjab, dated 28th June, 1900.

I am now in a position to reply to your letter, dated the 2nd instant, on the subject of the settlement with the Mahsuds made by Mr. Anderson in March last. The case is complicated, and to avoid interrupting the text, all references to previous correspondence, and to copies of correspondence now enclosed, are given in the margin. I will, as far as possible, follow the heads of your letter under acknowledgment, in the order therein given. As none of the desired information could be found in my office, I addressed the Political Officer, Wana, and attach a copy of my letter and of Mr. Waterfield's reply, which gives information.

Dated 5th June, 1900, to Political Officer.
Dated 20th June, 1900, from Political Officer.

2. According to the information which was available when your letter under reply was written, the total sum really due from the Mahsuds, on account of the five classes of cases with which the settlement professed to deal, was Rs. 49,000. But since then it has been discovered that there were cases committed by them in the Bannu District, which had not been brought up at the settlement. What these cases are will appear from the enclosed correspondence. The damages that can be held to be fairly claimable on their account amounts to Rs. 3,370; add to this Rs. 1,500 for fines, which it will not be excessive severity to impose for offences, No. 1 (Rs. 200), No. 5 (Rs. 500), No. 7 (Rs. 800), and we have Rs. 4,870, or in round numbers Rs. 4,800 additional to the Rs. 49,000. This makes a total of Rs. 53,008 instead of Rs. 35,000, or an excess of Rs. 18,800.

Paragraph 3 of your letter.

No. 22, dated 20th June, 1900, from Deputy Commissioner, Bannu, and enclosure.

No. 922, dated 20th June, 1900, from Political Officer, Wana.

3. In regard to this excess which is due, a very important point is raised by Mr. Waterfield. He says that the Mahsud Maliks argue that the Rs. 35,000 were a composition for *all* offences of the five classes whatsoever and wheresoever against the Mahsuds, whether decided before the date of the settlement or decided during the settlement or not decided at all as yet when the Tank meeting broke up, and, therefore, still pending like the cases aggregating Rs. 9,000, mentioned by Mr. Watson,* or these Bannu cases. Mr. Waterfield is inclined to accept the contention of the Maliks, upon the strength of Mr. Anderson's statement that "the settlement which has been made leaves no case pending anywhere against the Mahsuds, except the "inter-tribal" cases, which will be "disposed of as opportunities offer." This statement certainly lends colour to what the Maliks urge. But in the first place, since the Bannu cases apparently escaped the notice both of Mr. Anderson and of the Mahsuds, it is impossible to make the settlement embrace what neither side was aware of, or rather, did not think of. In the second place, Mr. Watson before going on leave distinctly informed me that the Mahsuds, when they engaged to pay Rs. 35,000, knew that more was due, but not how much. The files of the cases for which the settlement was made were gone into, as will be described below. If these Rs. 9,000 cases had been included in the settlement the files relating to them would have been gone into and disposed of; but they were not so gone into, and, therefore, they cannot have been included in the settlement, since a clear account of what was actually included in the settlement is given by Mr. Anderson.† Against this is the puzzling statement that there were no cases pending. I do not understand it, and cannot explain it. That the Maliks should be anxious to show that the settlement covered the Rs. 9,000 cases, and the Bannu cases, one can quite understand; they refer to their petition of the 24th March, 1900, but this petition must be taken *quantum valeat;* but in spite of the statement of Mr. Anderson, which appears to have been written under some misapprehension, I consider that the March settlement did not, and was not, intended to cover the pending, or what I call the Rs. 9,000 cases, and also the Bannu cases; that we shall be perfectly justified in demanding redress for these cases, in addition to the Rs. 35,000, and that this will involve no breach of faith or appearance of such.

His letter, dated 20th June, 1900.

* His letter, dated 1st May, 1900.

Paragraph 8 of Mr. Anderson's letter, dated 30th March, 1900, to Government.

Paragraph 4 of my letter, dated 19th May, 1900, to Government.

† Paragraph 8 of his letter, dated 30th March, 1900, to Government.

4. The Rs. 4,303, mentioned by you were not overlooked, but miscalculated at Tank. What happened was this: The detail of the Rs. 35,000 consists of—

Paragraph 4 of your letter under reply.

I.—Unrealised fines in cases previously settled.

II.—Fines due in cases settled at the Tank jirga.

III.—Tochi and Zhob cases.

There was no need at Tank to go into the files of Class I. The files of Classes II and III were, I understand, run through by Mr. Tej Bhan, late Head Clerk in this office. He prepared an estimate of the liabilities considered due on these Classes II and III, which seems to have been what is given by Mr. Anderson,* and then the officers concerned in the cases and the Mahsuds were told that an aggregate sum of Rs. 35,000 would be demanded, and would cover everything in Classes I, II, and III. Apparently the files of only four cases were put before the Mahsud jirga—see Mr. Waterfield's letter, dated 20th June, 1900. When, however, it came to working out the sums due in each individual case, the estimate could not be adhered to, and for the Dera Ismail Khan cases alone the excess came to about Rs. 2,000.† Mr. Gee is mistaken in thinking that it was proposed to meet the aggregate excess (Rs. 4,000) by utilizing the fines due to Government on account of the Zam and Murtaza cases, *i.e.*, by making Government pay, for, firstly, it cannot have been foreseen when the estimate was framed that the actuals would be in excess, or otherwise, more than Rs. 35,000 would have been fixed as payable by the Mahsuds, and secondly, Mr. Gee himself, with Mr. Watson, assessed the payment for the Zam case, and they did not fix any fine at all. I will deal with the punishment awarded for the Zam and other serious offences later on.

* Paragraph 8 of his letter cited above.

† Letter, dated 9th June, 1900, from Deputy Commissioner, Dera Ismail Khan.

† My telegram, dated 14th June, 1900.

† Deputy Commissioner's telegram, dated 15th June, 1900.

(5) Letter, dated 20th June, 1900, from Political Officer.

5. The proceeds of the sale of the $\frac{2}{3}$rd share of the Mahsud crops have fallen short of the estimate by Rs. 234, Rs. 3,000 having been realised. The anticipations on this point‡ have not been fulfilled; this gives a further deficit of Rs. 234, but the item is a trifle.

Telegram, dated 21st June, 1900, from Deputy Commissioner, Dera Ismail Khan.

‡ Paragraphs 7 and 8 of Mr. Anderson's letter, dated 30th March, 1900, to Government.

6. The alimony of the hostages is looked upon as a tribal allowance. We call them hostages, but some years ago, in 1889, I think, it was proposed to send back the hostages to their homes, by way of punishment to the Mahsuds. This throws a new light upon the common interpretation of the term "hostage." It was because the alimony is in effect a tribal allowance that I proposed to utilize it towards meeting the deficit. I am presently going to address Government separately on the whole question of Mahsud hostages.

Paragraph 3 of my letter, dated 19th May, 1900, to Government.

7. I thought we could explain to the Mahsuds that on working out the detail of the damages due from them we found that they come to Rs. 4,300, or rather Rs. 4,600 now (with the deficit on the Mahsud $\frac{2}{3}$rd crop proceeds), and that they must make this good. But in view of the remarks in your letter I venture to agree that this measure is not feasible. The only course now open to us for giving some compensation, at any rate, to those injured British subjects, who will otherwise not have even partial justice done to them, is to reduce rateably the compensation payable throughout the cases, so as to make all the cases fit into the limit of the Rs. 35,000. I do not advocate that Government pay the Rs. 4,600.

Paragraph 4.

Paragraph 2 (9) of my letter, dated 5th June, 1900, to Political Officer, and his letter, dated 20th June, 1900, clause (9).

8. But here another and very grave difficulty meets us, if the plea of the Maliks is accepted, viz., that the Rs. 9,000 cases and the Bannu cases are included in the Rs. 35,000 settlement. These cases aggregate Rs. 13,800. Obviously some compensation must be given in these cases. We cannot do justice in some cases affecting British subjects and their property, and not do justice in others that are in precisely the same class. If the Malik's plea is accepted, we shall have to fit in Rs. 13,800 + Rs. 4,600 worth of cases, or Rs. 18,400 worth of cases altogether, into the Rs. 35,000 in addition to the cases already supposed to be covered by the Rs. 35,000. This will reduce the compensation payable all round by 50 per cent. To judge from what was done

in the grave offences mentioned below, it is not to be supposed that the compensation fixed in the II and III Classes errs on the side of liberality to the injured people. And it can easily be realised what effect a further reduction by 50 per cent. of this compensation will have upon British subjects and Mahsuds alike. If, however, Government decide to demand the Rs. 13,800 from the Mahsuds, the distribution of the deficit of Rs. 4,600 over the already settled cases will not matter much, *quâ*, moral effect, although the process will cause infinite trouble to the Political Officer, since compensation has, I believe, been already paid in many cases from moneys in hand out of the Rs. 5,000 Mahsud deposit, and the Rs. 8,466 Maliki allowances.* However, it will have to be gone through.

* Paragraph 6 of Mr. Anderson's letter, dated 30th March, 1900, to Government.

9. Turning now to what have been called "C and D" cases, I would explain that this classification was introduced by Mr. Bruce, late Commissioner of this Division, in 1895. "C" cases were defined by him to be inter-tribal cases in protected areas or near posts, &c., which, for political reasons, require to be taken up, and "D" were to be other inter-tribal case. What are "Miscellaneous" cases, and why so classified by Mr. Watson we cannot† tell, beyond this that they appear to be old or doubtful cases, which were not of sufficient urgency or importance to be entered in Lists C and D. I have endeavoured to obtain some insight into the nature of the cases in the C, D, and Miscellaneous lists by going through the statements for the past four years of all cases sent monthly to this office by the Political Officer, but Miscellaneous cases are not mentioned in them, and for Lists C and D only numbers, viz., abstract totals and results, and no details of the offences are given. No further information than the above can, therefore, be supplied to Government without a laborious and lengthy examination of all the files in the Wana Office. In Proceedings, Foreign—Frontier A., May, 1900, an abstract (from which, however, D cases are omitted is given by Mr. Watson. Excluding the cases committed since March, 1900, the money equivalent of which by this date is very considerably more, I know, than Rs. 500, Rs. 14,500 are due for cases in Lists C, D, and Miscellaneous. At a rough guess, out of this I suppose about Rs. 8,000 are due for C cases, Rs. 4,000 for D cases, and Rs. 2,500 for Miscellaneous cases. It will be observed that both Messrs Watson and Waterfield* are of opinion that all moneys due on C, D, and Miscellaneous cases should be exacted from the Mahsuds.

Paragraph 5 of your letter.

† Paragraph 2, clause (4) of my letter, dated 5th June, 1900, to Political Officer; clause (4) of his reply, dated 20th June, 1900.

Paragraph 2 of Mr. Watson's letter, dated 13th May, 1900.

Paragraph 3 of your letter.

* Clauses (2) and (3) of his letter, dated 20th June, 1900.

My own view is that the amount due is a detail, and that in this matter we are under an obligation. The principle that should govern our line of action must be accepted and defined, the rest follows as a matter of course. I would premise by pointing out that the designation "inter-tribal" in no way removes a case from the category of those in which Government is bound to "do right," if the case happens to come into this category; the Guri Khel raid upon a Bannu village has been termed an "inter-tribal" case, but no one is prepared to say that this was not an offence which Government was bound to take up, in which we were not obliged as a matter of duty to see that justice was done and punishment was inflicted. Now, as to the principle. In Punjab Government letter, dated the 1st April, 1892, it is emphatically laid down that the British Government has taken possession of the Gomal route, and has established the Queen's peace, and has determined to maintain law and order there. Hence, the Lieutenant-Governor proceeds to say, any attack there or any attempt to carry off looted property along the route by any one must be severely punished. And in paragraph 6 of your office letter of the 1st February, 1892, Sir Dennis Fitzpatrick agreed with the local officers that under no circumstances ought raids in the Gomal Pass to be passed over without severe punishment and redress. That is to say, the obligation and responsibility incurred by possession were as clearly as possible recognized

and pronounced. It will be seen that no distinction of persons was made; whether the injured persons are British subjects or others, whether the cases are "inter-tribal" or not, there must be peace and order kept, and justice done. At that time, in 1892, we had not extended our possession to Wana, to the Shahur line, and to the intervening and neighbouring tracts. Since 1894 we have done so. But so far as I am aware the principle then enunciated, viz., that effective possession implies and imposes the duty to maintain the peace, has not been traversed, and the orders of Government are still binding upon the local officers. There is here no mention of "friendly advice" to the parties; it is the authoritative maintenance of order, the official and peremptory redress of wrongs, which is meant. Looking at the question from another aspect, to put it bluntly, we cannot eat our cake and have it. We cannot occupy a country, cover it with posts, cross it with roads, exercise in it criminal and civil jurisdiction, levy taxes in it (*e.g.*, the Suleiman Khel tirni), call it a protectorate, and then say to its residents: "Well, we will give friendly advice to the Mahsuds to leave you alone and to restore your property and pay you damages for your people whom they have killed." Considering the huge bill against the Mahsuds for offences against Government and against British subjects, much will the Mahsuds heed friendly advice, especially when it relates to their dealings with their hereditary and bitter foes, the Darwesh Khel, Powindahs and Ghilzais, who reside in or travel through our protected area. "Friendly advice" means practically an adjournment to the Greek calends, and both parties understand this. It would be out of the question to permit the residents or those who are temporarily in our protectorate to take the task of redress into their own hands. With raids and counter-raids the protectorate would soon be a pandemonium, and no one's life or property would be safe; they are not very safe now, but that is nothing to what would be the case if the door were thrown open to reprisals. But if we do not permit reprisals, and if we do not ourselves intervene with authority, what are those who are injured in our protectorate to do? A virtual denial of justice produces the worst effect upon all; upon the Mahsuds, upon the people in the protected area and upon British subjects. I am bound to say that I have recently had significant hints as to the state of feeling arising out of what the people within and without the border think is the almost unchecked licence of the Mahsuds to prey on their neighbours. If we do not protect those who live in the protected area, the discontent will be of such as to render it impossible to hold it with Militia drawn from the affected localities themselves. Lastly, in the Tochi we redress the wrongs suffered by the residents of the valley at the hands of the Mahsuds, and what we concede to one protectorate we cannot deny to the other. It comes to this: having taken the country we cannot abnegate our responsibility for the Queen's peace in it; "friendly advice," considering the character and habits of those concerned and the gravity of the bloodshed and rapine that have occurred is practically such an abnegation. The only course which in my humble judgment is wise, politic and just is to take up all cases that have taken place in the protected area in much the same way and to the same extent as if they had taken place in British territory and as if British subjects had been concerned. There is no other way out of it; legally and technically speaking the protected area is not British territory, but virtually to all intents and purposes it is like Zhob, and must be treated as such.

I am quite unable to say why Mr. Anderson, in view of the orders I have cited and in view of the general position which I have endeavoured to sketch, excluded the C and D cases from the settlement; nor can Mr. Waterfield* explain.

* Clause (2) of his letter, dated 20th June, 1900.

If the adoption of the principle which I have advocated is approved, we shall have to face the settlement of these cases, in so far as they have occurred in the protected area. It is expedient to do so, else there will be serious discontent in the protected area, and with the crisis in our relations with the Mahsuds, which is imminent, we cannot afford to have dissatisfaction behind us, even if for other reasons it were not highly expedient to

show those whom we take under our protection that we are prepared to incur trouble and risk in order to make that protection a reality and not a name, and our occupation a benefit and not an evil.

What will be the total of the cases that out of the aggregate of the Rs. 14,500 will on enquiry be found to have occurred in the protected area it is impossible to say without going through all the files; but I should not be surprised if we find all or almost all of the cases to have occurred in the protected area, since, however prepared Political Officers may have been on paper in the past to extend our responsibilities, I think that their practice did not correspond to their theory and that they were not particularly anxious to take up cases occurring outside of the rough limits of the occupied area. To this Rs. 14,500 or greater part of it must be added when the settlement comes off several serious offences committed since last March, *e.g.*, the robbery of 140 Powindah camels from Spin, out of which the Mahsuds have to account for 117. (Correspondence about this case will shortly be submitted.)

My endorsement, dated 25th April, 1900, to your address.

10. For my opinion in the matter of the fine on the Levies I would refer to the correspondence already submitted to Government.†

Paragraph 6 of your letter.

† My letter, dated 4th June, 1900.

11. I am at a loss to explain why Mr. Anderson accepted a settlement of the Zam case consisting only of blood-money and the value of the stolen property. There is no record of this settlement in my office file of the Zam case, nor apparently in that of the Political Officer beyond the vernacular finding of the jirga, signed by Messrs. Gee and Watson, which fixes the amount of the blood-money and value of property carried off to be paid. The examination of the files to which you refer was conducted I believe by Tej Bhan. In order to see if this Zam settlement was a slip or in accordance with a definitely adopted plan for settling all the grave offences, I requested Mr. Waterfield to report how the following cases had been settled:—

Paragraph 6 of your letter.

Letter, dated 20th June, 1900, from Political Officer.

My letter No. 82 C., dated the 5th June, 1900.

(*a*) The murder of two Zhob Sowars in May, 1898.
(*b*) The murder of two Zhob Levies in May, 1899.
(*c*) The attack on Mr. Watson and the murder of his chaprasi in July, 1899.
(*d*) The murder of two Border Military Policemen and the wounding of two others at Zerannioba in January, 1900.
(*e*) The attack on the Murtaza rest-house guard in February, 1900.

He reports that in the Zhob cases what appear to be fairly adequate fines were imposed, but that in the Punjab cases (as in the Zam case), only blood-money and the value of the stolen property has been demanded. In the Zam case 2 Border Military Policemen, 2 Levies and 1 non-official British subject, 5 men in all, were killed; the blood-money awarded is only Rs. 1,800, or Rs. 360 per man. The same rate is awarded in the Zerannioba case, which contrasts unfavourably with the Rs. 1,000 per head in the instances of the Zhob men. In the Zerannioba case a somewhat adequate punishment would have been inflicted if the Rs. 3,500 realized by a seizure of Mahsuds and their property had been retained as well as the Rs. 1,570 awarded in March, but Government are aware that the Rs. 3,500 were returned to the Mahsuds at the Tank settlement.

Clause (6) of his letter, dated 20th June, 1900.

My letter, dated 26th June, 1900, to your address.

It cannot be that these amazingly lenient settlements were made with the power held in reserve to go behind the settlements and to punish the individual offenders; else why was not the same course

Paragraph 7 of your letter.

adopted in the Zhob cases? And if it was so intended, some record would exist of such a stipulation having been made and having been communicated to and accepted by the Mahsuds when they agreed to pay Rs. 35,000, regarding which it is expressly stated that it covered all cases, "leaving none pending anywhere against the Mahsuds," a comprehensive statement which doubtless covers individual Mahsuds as well as the tribe collectively. What verbal orders were given in respect of the principle of settlement of these grave offences I do not know; but it is clear that four of them were settled on the same lines, and therefore presumably some common mode of settlement must have been prescribed.

In the case of the firing upon Mr. Watson, the Tori Khel Darwesh Khel concerned in the matter will be fined Rs. 1,000 by the Political Officer, Tochi, as I have reported already.* But beyond the exaction of Rs. 910 (blood-money for the chaprasi that was killed and value of property carried off), nothing was done to the Mahsuds in or close to whose limits the offence occurred and who were active aiders and abettors, if not more. Probably Mr. Watson holds that the Tori Khel were the men who actually killed the chaprasi and fired on himself. It may be so, although in such a case it would naturally be the object of the Mahsuds to lay all the blame on their Darwesh comrades. But if, as he says,† Sheikhs of Mullah Powindah were also concerned in the attack on him, the punishment of the Mahsuds is manifestly inadequate.

* My letter of the 12th May, 1900, to your address.

† Paragraph 12 of his letter, dated the 6th May, 1900.

12. The item of Rs. 5,000 to be paid out of a Mahsud deposit is explained by the Deputy Commissioner of Dera Ismail Khan. Clearly the money is, in a way, Mahsud property, but having lain four years‡ in deposit, its confiscation cannot have much effect upon the tribe as a whole. Up to date the proceeds of the tolls have been—

His letter, dated 15th June, 1900.

‡ Proceedings, Foreign — Frontier A, June, 1896.

	Rs.	A.	P.
In Dera Ismail Khan	775	0	0
In Bannu	24	1	6
In Tochi	4	0	0
	803	1	6

I do not know if the Mahsuds will be shrewd enough to slightly raise the prices of what they have to sell, but if they do this then the consumers, British subjects, will have to pay so much of the Mahsud fines as proceeds from the tolls. An awkward feature about this tolls arrangement is that the usual, almost the only way of settling cases with Mahsuds, especially where property must be recovered, is to seize their caravans; the Political Officer cannot do this now; if he does, the realization of the fine is at once stopped or impeded.

13. I am afraid the settlement cannot be considered satisfactory whichever way it is looked at; and if in future the Mahsuds give trouble, as indeed they have been steadily doing ever since the day of the settlement, I and the Political Officer, Wana, must ask the indulgence of Government, because what was done in March cannot have acted as a deterrent: it cannot have given cause to the Mahsuds to amend their ways; it may encourage them to think that the next time they are brought to book they will be treated with the same extraordinary leniency; and if so, a further and weighty element of complication will have been added to a situation which is already full of difficulties. What the Mahsud Maliks themselves think of it will appear from the extract given below from a letter on the general situation which I have received from Mr. Waterfield, and which I shall submit separately to Government with the review promised next

Paragraph 5 of your letter.

month, preparatory to taking up the cases against the Mahsuds in August or September:—

EXTRACT from letter, dated the 12th June, 1900, from Political Officer, Wana.

"That in making the settlement in March last they were induced by the "Master" (viz., Tej Bhan, late Head Clerk to Commissioner, Derajat) to agree to the proposals put forward by Mr. Anderson. They declare that at the time they pointed out to the Commissioner that this settlement would have no good effect, but would rather incite Mahsud raiders to further crime."

Annexure 2.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, to the Political Officer, Wana, dated 5th June, 1900.

In continuation of the correspondence ending with my endorsement, dated the 27th May, 1900, on the general subject of Mahsud misconduct and the March settlement, I have the honour to forward, for information and for *very early* report on the points noted below, a copy of Punjab Government letter, dated the 2nd instant.

2. The subjects on which you are requested to report are—

(1) Did the Mahsud Maliks understand that they were agreeing to pay Rs. 35,000 as a final settlement of certain cases previously settled and certain other cases actually decided by jirgas at the time the payment was arranged? Please refer to your office letters of the 13th ultimo.

(2) What is the precise nature of the C and D cases not included in the settlement, and is there anything on record in your office to show why they were excluded?

(3) What is your opinion on the question whether it is expedient to face the settlement of their inter-tribal cases as well as of the large number of cases in which the interests of British subjects are involved?

(4) What is the nature of the cases classed as "Miscellaneous"?

(5) Does your office, in the English or Vernacular files, contain any note or record of the reason of the demand for the Zam case being limited to blood-money and restitution of the property stolen? Is there any record on the file, English or Vernacular, of the settlement made with the tribe for this case?

(6) What were the demands made on the tribe and included I understand in this settlement, for the following cases:—

(*a*) The murder of two Zhob Levy Sowars in May, 1898.

(*b*) The murder of two Zhob Levy Footmen in May, 1899.

(*c*) The attack on the Political Officer, Wana, and murder of his chaprasi on 20th July, 1899.

(*d*) The murder of two Border Military Policemen and wounding of two others on the 9th January, 1900, at Zerannioba.

(*e*) The attack on the Murtaza rest-house guard in February last.

(7) What are the four Tochi cases left unsettled? *Vide* paragraph 3 of the Government letter enclosed.

(8) Have the eight Zhob cases, and any others there may be pending, been disposed of during April by your predecessor and the Political Agent, Zhob, as was anticipated in paragraph 8 of this office letter, dated the 30th March, 1900, to Government.

(9) If we forego the demand of 4,303 rupees (paragraph 4 of the Government letter enclosed), how are the injured persons to be compensated? Are they British subjects?

In your reply please follow the sequence of the above heads in your report.

3. Your letter, dated the 28th instant, with its enclosure, on the subject of fines on the Levies, has been submitted to Government.

4. Your special attention is invited to paragraph 7 of the enclosed Government letter. I attach a copy of paragraph 7 of my letter, dated the 19th ultimo, to Government; it relates to paragraph 7 of your office letter, dated the 13th ultimo.

Annexure 3.

Letter from S. S. Waterfield, Esq., Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated 20th June, 1900.

I have the honour to reply to your No. 82 C., dated 5th June, 1900, to forward the following answers to your questions contained in paragraph 2 of the above-mentioned letter:—

(1) I have personally enquired from the Chief Mahsud Maliks as to what cases they understood were settled at the jirga held at Tank by Mr. Anderson, late Commissioner of the Derajat, in March, 1900. The Maliks all declare that all cases which were pending against Mahsuds and which had been committed against British subjects in British territory, in the Wana jurisdiction, and in the jurisdictions of Tochi, Zhob and Shirani prior to the date of this settlement were settled; and they one and all refer me to the petition* put in by the Mahsud Maliks dated 22nd March, 1900, in which they show how the sum of Rs. 35,000 can be realized.

* I doubt if any Mahsud drew up or dictated this petition.

W. R. H. MERK,
Commissioner.

(2) "C" and "D" cases not included in the settlement are purely inter-tribal cases, those committed within protected area being classed as "C" and those committed outside "protected area," yet which the Political Officer considered should be taken up against Mahsuds, being classed as D. Complainants in these cases are Suleiman Khels, Dotanis, Darwesh Khels and Bhittannis.

There is absolutely no record whatever in this office to show why these offences were excluded from the settlement made in March, 1900.

(3) I am of opinion that Government is bound to enforce the settlement of these inter-tribal cases, otherwise good cause will be given to the injured tribe for grave discontent, as the Bhittannis and Darwesh Khels both look to Government to protect them from injury at the hands of the Mahsuds, and, moreover, are forbidden to take the law into their own hands within the protected area, where only it is possible for them to retaliate on the Mahsuds.

(4) As to the definition of "Miscellaneous Cases," I can give no satisfactory answer. From Mr. Watson's letter, dated 13th May, 1900, I gather that they have to do with claims against Mahsuds brought forward some time after the commission of an offence which was never originally reported. There is nothing to show why these cases should not have been classed under the heading A, B, C, D, to one of which they properly belonged. Apparently such cases were taken up or not at the will of the Political Officer.

(5) There is no record on any English or Vernacular file to show the reason why only blood-money and restitution of stolen property was demanded from the Mahsuds for the Zam case.

On the Vernacular file of the Zam case there is an order to the following effect signed by Messrs. Gee and Watson: "Finding of jirga agreed to. A decree of Rs. 2,650 issued against Mahsuds."

The jirga's finding was as follows:—

"We have gone through the files of this case; we can find no evidence against any special individual, but there is no doubt that this offence was committed by Mahsuds. We therefore propose that the following amounts be recovered from the three sections of Mahsuds—

	Rs
"For blood-money	1,800
"For stolen rifles	600
"For two stolen muskets	100
"For stolen property	150
Total	2,650

Signed by—Mir Ajal, Barahmat, Amin Khan and Muhammad Azim of Kundi, &c."

(6) The demands made on the Mahsud tribe for the cases specified are—

(*a*) Fine of Rs. 2,000.

(*b*) Fine of Rs. 2,000 plus Rs. 560 Kabuli paid for recovery of one of the stolen rifles; total Rs. 2,280 British.

(*c*) No fine was imposed for the attack on Mr. Watson, Political Officer. The case was filed by an order signed by Mr. Watson. For the murder of the Political Officer's chaprasi Rs. 720 blood-money, Rs. 150 for rifle stolen, and Rs. 40 for other stolen property was imposed; total Rs. 910.

(*d*) For the Zerrannioba case the following fine was imposed on the three sections of the Mahsuds:—For blood-money of 2 Border Military Police sepoys Rs. 720, for wounding 2 Border Military Police sepoys Rs. 200, for theft of 4 rifles Rs. 600, for theft of property Rs. 50; total Rs. 1,570.

(*e*) For the attack on the Murtaza rest-house guard the following fine was imposed:—For theft of 3 Snider rifles Rs. 450, for theft of 36 cartridges, 2 belts and 2 bayonets Rs. 50; total Rs. 500.

(7) The four Tochi cases referred to in paragraph 3 of Government letter No. 648, dated 2nd June, 1900, are:—

(1) Murder of Pir Ahmad and wounding of other herdsmen by a gang of Jalal Khels, headed by Sahib Khan, on 20th February, 1899, at Inzarka Hill.

(2) Theft of a mare valued at Rs. 300 Kabuli on 1st June, 1899, at Lewana Hill. Complainants being Ghaina Din and Muhammad Afzal, Levy sepoys, and accused being Yargul, Kangrai and Lawang, Jalal Khels. This case has been settled by recovery of the mare.

(3) Theft of 23 camels belonging to Commissariat contractors from Dande plain on 16th October, 1899, by Jalal Khels.

(4) Theft of three smooth-bore muzzle-loading muskets from Levies at Pamani Ghundi tower on 18th October, 1899, by Jalal Khels.

These cases were apparently not included in those compounded by payment of Rs. 35,000, as my predecessor has ordered enquiries to be instituted by the Naib Tahsildar of Jandola.

(8) No meeting took place between my predecessor and the Political Agent, Zhob, in April last, and none of the eight Zhob cases have yet been settled, unless they are to be considered as included in the composition of Rs. 35,000; nothing in the files, however, show whether they are included or not.

(9) If the sum of 4,303 rupees in excess of the Rs. 35,000, for which cases in Classes A and B against Mahsuds were compounded, is not to be realized from the Mahsuds, the complainants who are British subjects cannot be compensated, unless Government will advance the money required.

I have carefully noted paragraph 7 of the Government letter, dated 2nd June, 1900, and will in future act accordingly.

In reply to your telegram, dated 18th June, in continuation of your letter, dated 5th June, 1900, now under reply, I have the honour to inform you that the Guri Khel Maliks were not present at the Tank jirga held in March, 1900, but Malik Badshah Khan, Salimi Khel, is said to have always represented the Guri Khel section, and it was to him that the sum of Rs. 781-8-0, which was due to the Guri Khels for baramta of their bahirs, was repaid. I find, however, that this sum of Rs. 781-8-0 was actually paid to Badshah Khan out of Political funds, owing to the fact that the original amount of Rs. 781-8-0 realized by baramta of Guri Khel's bahirs had already been forwarded to Deputy Commissioner, Bannu, in part settlement for the raid committed by Guri Khels on Walli Khels in Bannu. Thus this sum of Rs. 781-8-0 has been paid out twice over from this office, as this amount was not included in the Rs. 35,000 to be paid by Mahsuds.

In reply to your telegram, dated 18th June, I have the honour to state that no Bannu cases were put before the jirga for settlement at the Tank Jirga held in March, 1900.

Annexure 4.

Letter from A. J. Grant, Esq., C.S., Deputy Commissioner, Bannu, to the Commissioner and Superintendent, Derajat Division, dated 20th June, 1900.

In reply to your letter, dated 14th instant, which reached me at Shekh Budin on 19th, I have the honour to send you a list of offences outstanding against Mahsuds committed in my district which were probably not included in the settlement of March last (either because of not having been reported to the Political Officer, Wana, before that date or because of having been committed since that date). The list, I am afraid, may not be quite complete as there was no definite system of registering such cases till a few months ago, when I opened a regular register, but my pending files have been thoroughly searched, and I hope all cases have been included.

Annexure 5.

Statement showing the Cases Outstanding against the Mahsuds.

No.	Name of Complainant.	Name of Accused Person.	Charge.	Brief Account of the Case.
1 Damages assessed Rs. 640. W. R. H. MERK.	Bande, son of Manak, Wazir Malikshahi of Malikshahi.	Rahman, son of Makin, Shabi Khel	Theft of 160 sheep on 26th August, 1896.	The complainant's labourer, named Gud, was grazing his flock in grazing ground of village Amaldar. Four offenders came there and carried away the flock. Chigha turned out but without success. Gud alleges to recognize one Rahman, accused.
2 Rupees 100. W. R. H. MERK.	Nasra Din, son of Said Amin, Sardi Khel Sardi Khel.	(1) Khoji, son of unknown; (2) Purdil, son of unknown; (3) Wardin, son of Baidal; (4) Chari, son of Haji Muhammad, Shabi Khels.	Theft of two camels on 9th April, 1897.	The camels were found with the accused, and the complainant got them back on payment of ransom Rs. 85, and Rs. 15 were paid to spies.
3 Rupees 80. W. R. H. MERK.	Shah Nawaz, son of Hassan, Narmi Khel of Narmi Khel.	(1) Samand Khan; (2) Tup, Mahsud, Shabi Khel of Bobar.	Theft of two bullocks; 9th August, 1897.	The complainant's bullocks were stolen from the Narmi Khel grazing ground. The complainant made search, and came to know that the bullocks were with the accused, who were asked to take ransom and restore the cattle, but they refused to do so.
4	(1) Abbas, son of Mirdad; (2) Mir Alam; (3) Baist Khan, Powindahs of Kulachi.	(1) Ghanni Khan; (2) Pir Gul, Haibat Khel Mahsuds.	Dacoity; 21st March, 1898.	Complainants' four camels were missed when they were watering them from the Gambila River. When they searched for their camels they saw 10 armed men carrying away the camels. Police Sergeant of Chauki Hawed went in pursuit, but without success. A spy brought the news that the camels were with the accused. They asked Rs. 240 as ransom. They were asked to give the names of actual culprits, but they declined to do so. One camel was found with Dost Muhammad, Shabi Khel, at Gandi Khan Khel. One of the complainants recognised his camel. Dost Muhammad said that he had purchased from Mozaffar, Shabi Khel. The former brought the latter, and they stood their trial by a Criminal Court. Dost Muhammad was discharged, and Muzaffar sentenced to one year's rigorous imprisonment and Rs. 10 fine, and the camel was restored to the complainant.
5 Rupees 600. W. R. H. MERK.	Atal, Umarzai, of Umarzai ..	Gid, Mahsud Kikarai	Murder of Khan on 21st/22nd September, 1899.	The deceased was murdered by the accused for private feud. A spy was sent to the Mahsud country to trace actual culprit. He, on his return, said that there was a prevailing rumour that the murder was committed by the accused.

6 Rupees 250. W. R. H. MERK.	Captain Luck	Daulati	Theft, Section 380, Indian Penal Code; 25th/26th December, 1899.	The accused is being suspected of stealing seven saddles and harness of a trap from Captain Luck's bungalow.
7 Rupees 1,700. W. R. H. MERK.	Villagers of Taoda	Shabi Khel and Jalal Khels	Dacoity, Section 397, Indian Penal Code; 26th/27th February, 1900.	The dacoity was committed by the Jalal Khels and Shabi Khels. In the course of dacoity the gang killed one man, wounded two men, and looted property worth Rs. 476.
Total Rs. 3,370. W. R. H. MERK.				

C. A. SMITH, Lieut.,
for Deputy Commissioner.

The 20th June, 1900.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

Annexure 6.

Letter from S. S. Waterfield, Esq., Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated 20th June, 1900.

In returning the original correspondence forwarded with your letter, dated 14th June, 1900, I have the honour to state it is perfectly true that the case in question* was not put before the jirga held at Tank by Mr. Anderson in March, 1900. In fact, no Bannu cases were produced at the jirga. This, however, in my opinion, does not alter the fact that the Mahsud Maliks and jirga were distinctly told that the settlement then arrived at covered all cases committed against British subjects in British territory prior to the date of settlement. In my letter of 20th instant, in reply to your letter, dated 5th June, 1900, I have informed you that the Maliks have declared that they were informed by Mr. Anderson that cases which had been committed by Mahsuds against British subjects and in British territory were settled. In support of this declaration made by the Maliks to me, I would refer you to paragraph 8 of letter from H. A. Anderson, Esquire, Commissioner and Superintendent, Derajat Division, to the Chief Secretary to Government, Punjab, dated 30th March, in which it is distinctly asserted that "under these circumstances the settlement which has been made leaves no case pending anywhere against the Mahsuds except the inter-tribal cases, &c."

* No. 7 of list of Bannu cases.

W. R. H. MERK,
Commissioner.

Even though this case was not brought up before the jirga, yet we cannot say that the Mahsud Jirga was to blame† for not mentioning the case, as at the time they were merely informed that for old cases outstanding against the tribe, fines amounting roughly to 17,000 rupees were unrealized, and that for recent cases undisposed of compensation and fines amounting to Rs. 18,000 had been imposed, making a total of Rs. 35,000 due from the tribe. Except in the cases of—

† The jirga were on their defence and could not be expected to mention these cases even if they thought of them.

W. R. H. MERK,
Commissioner.

(*a*) The murder of the Political Officer's chaprasi,

(*b*) The murder of 2 Border Police and wounding of two other Border Police Sepoys at Zerannioba,

(*c*) The attack on the Murtaza rest-house guard,

(*d*) The raid on the Zam Post,

I can find no trace of cases having been put before the jirga at the time of the settlement. Now with regard to this case if it is taken up against the Mahsuds, I venture to point out that the Maliks will accuse us of breach of faith.

Then the Maliks undoubtedly consider all cases committed in British territory prior to the date of settlement to have been settled.

From the point of view of the Deputy Commissioner, Bannu, I grant that he has every right to demand reparation from the Mahsuds for this offence, but then again are we to go behind the settlement already arrived at? In connection with this question I would refer you to paragraph 7 of Punjab Government letter, dated 2nd June, 1900, to your address, and also to paragraph 7 of your letter, dated 19th May, to address of Chief Secretary to Government, Punjab.

Possibly this is not the only case which may come up for orders, and I would therefore ask for definite instructions as to how I am to act with regard to the settlement of such cases.

Annexure 7.

Letter from H. W. Gee, Esq., C.S., Deputy Commissioner, Dera Ismail Khan, to the Commissioner and Superintendent, Derajat Division, dated Dera Ismail Khan, 9th June, 1900.

I have the honour to reply to your letter, dated 5th June, 1900. I speak from memory as the records are in the office of the Political Officer, Wana.

The estimate made for compensation payable in Dera Ismail Khan and Shirani cases, which were the only ones in which I had any concern, was, I believe, about Rs. 9,500. The amount of compensation which Mr. Watson and myself did award in these two classes of cases was, I think, the minimum which we could have decreed. It was proposed to meet the excess amount over the estimate by utilizing that portion of the Rs. 35,000 which was due to Government itself as compensation in the Zam case and the case of rifle-stealing at Murtaza.

Annexure 8.

Telegram from Commissioner, Derajat, to Deputy Commissioner, Dera Ismail Khan, dated 14th June, 1900.

Your letter of 9th instant. Telegraph what was the amount of compensation which you and Watson did award.

Annexure 9.

Telegram from Deputy Commissioner, Dera Ismail Khan, to Commissioner, Derajat, dated 15th June, 1900.

Your telegram. Amount of compensation awarded was eleven thousand and one hundred and sixty-two rupees four annas plus a fine of fifty rupees to be credited to Government.

Annexure 10.

Telegram from Deputy Commissioner, Dera Ismail Khan, to Commissioner, Derajat, dated 21st June, 1900.

Your letter. The Mahsud's grain has been sold to Dera Ismail at 3 rupees 12 annas per maund, hence exact price will be Rs. 3,000.

Annexure 11.

Letter from H. W. Gee, Esq., C.S., Deputy Commissioner, Dera Ismail Khan, to the Commissioner and Superintendent, Derajat Division, dated 15th June, 1900.

In reply to your letter, dated 4th instant, I have the honour to state that the Rs. 5,000 referred to as in deposit on account of Mahsud lands is not composed of sums due to individual Maliks, but represents the balance in hand out of the general Naskot Colony income at the time of the partition effected by Mr. Bruce, late Commissioner. Previous to partition amongst

individuals the income from this Colony was paid over to the main divisions of the tribe, to divide up amongst themselves, while a certain sum was kept for expenditure on the cultivating arrangements in the Colony.

I would refer you to paragraph 3 of Mr. Ogilvie's letter, dated 21st January, 1887, to the address of Commissioner, Derajat, and also to paragraph 5 of Mr. King's letter, dated 9th March, 1892, to the address of the Commissioner.

The money, strictly speaking, belongs to the Colony, and not to Government; and, if it had not been paid to the credit of these fines, it would have been spent in developing the colonization scheme and on improvements, all of which the individual Maliks will now eventually have to pay for.

Annexure 12.

Letter from J. S. Donald, Esq., C.I.E., Political Officer, Tochi Valley, to the Commissioner and Superintendent, Derajat Division, dated 23rd June, 1900.

In compliance with your endorsement, dated 12th June, 1900, I have the honour to submit a statement showing the reasons why the four cases mentioned in paragraph 2 of Mr. Watson's letter, dated 14th May, 1900, to your address, remained unsettled at the recent meeting held at Bannu in April last.

Case No. 4 of the statement has since been settled and filed. Thus there are now three cases pending, and two of these have also been settled so far as the claim of the Government is concerned.

ENDORSEMENT by the Commissioner and Superintendent, Derajat Division, dated Dera Ismail Khan, 2nd July, 1900.

Copy, with copy of the enclosure, forwarded to J. M. Douie, Esquire, Chief Secretary to Government, Punjab, for information, in reply to his letter, dated 2nd June, 1900.

Annexure 13.

List of Cases attributed to the Mahsuds which remained pending at the close of the Meeting of the Political Officers, Tochi and Wana, held at Bannu in April, 1900.

Serial No.	Reference to previous correspondence.	Complainant.	Accused.	Natnre of offence.	Brief account of the case.	Remarks made at the meeting, with explanations.
1	Statement A—Enclosure to Political Officer Tochi's letter No. 1425, dated 21st November,1899. *Case No.* 5	Ghulam Muhammad Fatteh, &c., Sarwans, Commissariat Department.	Jalal Khel Mahsuds	Theft of 23 camels on 16th October, 1899.	From reports received in the Tochi it was found that the raid was committed by the Mahsuds and the camels were still with the raiders.	File to be made over to the Political Officer, Wana, for verification. On tribal responsibility the Tochi tribes paid a fine of Rs. 1,500 so the case is settled as far as the Tochi is concerned. It is for the Political Officer, Wana, to verify now whether the Mahsuds had any share in this case.
2	Do. *Case No.* 7 ...	Empress	Do. ...	Robbery of three Levies' muskets on 18th October, 1899.	The Amzoni Maliks, in whose limits the robbery was committed, arranged and got back the muskets on payment of blackmail.	File made over to the Political Officer, Wana, for verification of "bhunga," which apparently amounted to Rs. 203 Kabuli. The Tochi tribes have returned the muskets, but they claim the amount of "bhunga" paid by them to the Mahsuds.
3	Statement B. *Case No.* 2 ...	Gul Mir, &c., of Idal Khel, Daur.	Do. ...	Raid on flock and murder of shepherd on 20th February, 1899.	A gang composed of Papare, Khilji, Ballo, &c., committed the raid.	File to be sent to the Political Officer, Wana, for verification.
4	Do. *Case No.* 10 ...	Ghania Din, &c.	Do. ...	Theft of one mare on 1st June, 1899.	Political Officer, Wana, also wired that the mare was found with the Jalal Khels.	Mare has been returned. Owner to be asked by the Political Officer, Tochi, if he has received it; if he has, case will be filed. NOTE.—Mare has been returned. Case can be filed. 21-5-00. J. S DONALD.

Miramshah,
the 22nd June, 1900.

J. S. DONALD,
Political Officer, Tochi.

Enclosure 11 in No. 2.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India, Foreign Department, dated Simla, the 26th July, 1900.

I am directed to refer to the telegram from this office, dated 26th April last, and to submit, for the information of the Government of India, a copy of a letter, dated 2nd instant, from the Commissioner, Derajat Division, and enclosures, containing further details of the raid committed on Miani Powindas in Spin on the 23rd April.

2. The gang that committed this raid was composed of Darwesh Khel of the Zalli Khel section and Mahsuds. The names of 11 of the former and 17 of the latter have been ascertained by the local officers. Eight of the Zalli Khel offenders have been arrested, tried by jirga, and sentenced to imprisonment and fine, but the Mahsud Maliks have neither restored the stolen property nor surrendered the offenders. The Commissioner has, therefore, sanctioned the announcement to them of the following terms:—

(1) Return of 117 camels, or compensation at Rs. 50 per camel for those not returned.

(2) Payment of Rs. 360 as blood-money.

(3) Payment of a fine of Rs. 1,000 if the offenders are not surrendered. If no camels are returned, and none of the raiders is surrendered by the Mahsuds, the sum payable by that tribe for this offence will be Rs. 7,210.

The Lieutenant-Governor has approved of the terms sanctioned by the Commissioner.

Annexure 1.

Letter from the Commissioner and Superintendent of the Derajat Division to the Chief Secretary to the Government of the Punjab, dated the 2nd July, 1900.

In reply to your letter, dated the 30th May, 1900, I have the honour to submit a copy of the following correspondence regarding the raid on Miani Powinda camels:—

Report from Political Officer, Wana, dated 5th June, 1900.

Commissioner, Derajat's letter to the Political Officer, Wana, dated 21st June, 1900.

Political Officer, Wana's letter, dated 23rd June, 1900.

Commissioner, Derajat's letter, dated 2nd July, 1900, to the Political Officer, Wana.

Annexure 2.

Report on the Raid committed by Mahsuds and Zalli Khel Darwesh Khels upon Miani Powindas in the "protected area" of the Wana political jurisdiction on night of 23rd April, 1900.

This case occurred at Chaparra Khulla in Spin, which is recognised as being "protected area," and, therefore, the case is cognisable by the Political Officer, Wana.

The complainants are Miani Powindas, who were travelling up the Gomal route on their way to summer quarters in Khorasan. They reported

that, when their camels were out grazing, a gang of some 80 men raided them and carried off 170, and that one Powinda who followed the raiders was shot.

Enquiries were at once instituted, and have been going on up to date, and the case has been most thoroughly worked out.

It has been ascertained that this raid was the work of a gang composed of Mahsuds and Zalli Khel Darwesh Khels. This gang made the original attack on the Powindas and started a stampede among the camels, and that whilst the Powindas followed in pursuit, four small gangs of Abdurrahman Khel Mahsuds drove off a certain number of camels which were left behind. It has been ascertained that 23 camels fell to the share of the Zalli Khels and 97 camels have been traced to Mahsuds, this gives a total of 120; it is more than probable that the complainants did exaggerate their loss, but it is also probable that a certain number of camels were killed when being driven off, so that if we take 140 as the total number of camels looted, we shall not be far wrong. This will leave 117 camels to be accounted for by the Mahsuds.

From enquiries made the names of 11 Zalli Khels and 17 Mahsuds who were with the gang who made the original attack and shot the Powinda have come to light, and the names of the leaders of the Abdurrahman Khel parties who also plundered the complainants are known. They are as follows:—

1. Suleman Gul.	Zalli Khels.	7. Allahdad.	Zalli Khels.
2. Miansai.		8. Mir Jang.	
3. Imarsan.		9. Kakorai.	
4. Zir Gul.		10. Mirzadad.	
5. Zar Khan.		11. Babar.	
6. Karimdad.			

Of the above, Nos. 1 to 8 have been arrested, tried by jirga under section 13, Frontier Crimes Regulation, and sentenced to 2 years' rigorous imprisonment and fine of Rs. 100, with exception of Nos. 7 and 8, who assisted the jirga in coming to a decision. No. 7, Allahdad, was sentenced to one year's rigorous imprisonment and Rs. 100 fine, and No. 8, Mir Jang, was sentenced to 6 months' rigorous imprisonment and Rs. 100 fine.

The fines, if realised, to be paid as compensation to the complainants.

Nos. 9, 10, 11, when arrested, will also be placed before the same jirga for trial.

The following are the names of the Mahsuds known to have been with the original gang:—

1. Ashik.	Garerais Alizais.
2. Zardad.	
3. Larrai.	
With others not known.	
4. Mina Khan.	Kohat Khel Alizai.
5. Ammal Shah.	
6. Adamai.	Malikdinai Alizai.
7. Miralam.	
8. Mashadi.	
9. Sheikhar.	
10. Amrai, Giga Khel.	Hamsayas of Malik Badshah Khan, Alizai.
11. Gulbaz-Faridai.	
12. Shekhai.	
13. Brother of "Khak."	
14. Shamdai, Guri Khel.	Bahlolzai.
15. Son of Juma Khan, Nekzam Khel.	
16. Saiyid Gholam.	
17. Abdul Ghafur.	

The following are the names of the chief men with Abdurrahman Khel gangs:—

1. Sinak.
2. Khalo.
3. Drazs, brother of Malik Shahzor.
4. Banotai, brother of Malik Jangin.
5. Shahbaz.
6. Saleh Khan.

In spite of constant letters being written to the Mahsud Maliks, no efforts have been made to recover the stolen camels or to punish the offenders. It is impossible to allow such a case as this to slide, and I would, therefore, ask that I may be authorised to announce the following terms to the Mahsud Maliks for a settlement of this case:—

(1) Restoration of stolen camels, or compensation at Rs. 50 per camel for those not restored, with offenders to be given up; or

(2) Compensation for 117 camels at Rs. 50 per camel, Rs. 360 as blood-money for murdered Powinda with fine of Rs. 1,000.

S. WATERFIELD,
Political Officer, Wana.

Sarwekai,
The 5th June, 1900.

Annexure 3.

Letter from the Commissioner and Superintendent of the Derajat Division to the Political Officer, Wana, dated the 21st June, 1900.

With reference to the report on the raid committed by the Mahsuds and Zalli Khel Darwesh Khels on Miani Powindas in Spin on the night of the 23rd April, 1900, I have the honour to say that I do not understand the terms proposed. Does (1) of the terms mean that the camels are proposed to be restored without any fine at all? As the letter stands, term (1) or term (2) is given as alternative.

Annexure 4.

Memorandum from the Political Officer, Wana, to the Commissioner and Superintendent of the Derajat Division, dated the 23rd June, 1900.

In reply to his letter, dated 21st June, 1900, has the honour to state that terms (1) and (2) should read as follows:—

(1) Restoration of stolen camels, or compensation at Rs. 50 per camel for those not restored and offenders to be given up for punishment or fine of Rs. 1,000, also Rs. 360 blood-money for murdered Powinda to be paid.

(2) Compensation for 117 camels at Rs. 50 per camel, Rs. 360 as blood-money for murdered Powinda with fine of Rs. 1,000.

Annexure 5.

Letter from the Commissioner and Superintendent of the Derajat Division to the Political Officer, Wana, dated the 2nd July, 1900.

In reply to your letter, dated 23rd June, 1900, I have the honour to say that I agree to the terms proposed.

Enclosure 12 in No. 2.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to Government, Punjab, to the Secretary to the Government of India, Foreign Department, dated Simla, 17th August, 1900.

With reference to correspondence regarding the affairs of the Mahsud tribe ending with your letter, dated 10th August, I am directed to submit a copy of a letter, dated 24th July, with its enclosures, from the Commissioner of the Derajat, and to communicate the following remarks of the Lieutenant-Governor.

2. In the note appended to his letter Mr. Merk has dealt vigorously and comprehensively with the Mahsud question, and has made definite proposals for meeting a situation which has become extremely involved. It is fortunate that his predecessor, Mr. H. A. Anderson, before proceeding on furlough, prepared a full report on Waziristan, of which the first 72 pages, including the greater part of Section II., which treats of the Mahsuds, are now available in proof. This portion of the Memorandum is submitted for reference, and I am to invite special attention to Chapters II., V. and VI. of Section II. and to paragraphs 70 to 76 in Chapter IV.

3. Mr. Merk bases his recommendations to a great extent on views of the history of our dealings with the Mahsud tribe, which are open to discussion. But Sir Mackworth Young proposes to say but little on controversial topics. When he appointed Mr. Merk to the Commissionership of the Derajat, he anticipated that his experience of the Pathan tribes would be most valuable in enabling him to deal with the Mahsuds, and he has no doubt that this anticipation will be justified. As regards their democratic character, the Mahsuds and the Northern Pathans are much alike, and, as recognized by Her Majesty's Secretary of State in the 15th paragraph of his despatch, dated 28th January, 1898, the latter differ widely from the Biloch tribes controlled from Quetta, to which may be added those controlled by the Commissioner of the Derajat.

4. As to the broad question of policy raised by Mr. Merk in his second paragraph, it is, in His Honour's opinion, needless to go behind the decision of the Secretary of State communicatd in the above-mentioned despatch and explained in the 7th paragraph of Mr. Barnes' letter, dated 7th August, 1899. Although it is inevitable that our control should be gradually extended over the whole of Waziristan, the Lieutenant-Governor understands that it is by no means desired that the collapse of all tribal authority should be in any way hastened by our attitude towards the Mahsuds. On the contrary it is intended that internal tribal government should be strengthened with a view to averting the necessity of our occupying the country or exercising an amount of interference in its affairs which would be hardly possible without occupation. If this is a correct statement of the position, the conclusion reached by Mr. Merk in the 12th paragraph of his note, with which Sir Mackworth Young is completely in accord, is the only one possible.

5. The question then arises whether Mr. Merk is right in his criticism of the existing system of management, which he regards as faulty in two respects, namely,—

(*a*) that the Maliks through whom we work, and who receive allowances from Government, have been selected by us, and not by the tribe, and do not fully represent the latter, hence their influence over the tribe as a whole is not large,

(*b*) that the attempt to secure the surrender of individual offenders instead of enforcing tribal responsibility is carried too far, and results in much unnecessary delay.

6. With reference to the allowances paid to the Maliks, we need not go further back than the agreement concluded between them and Sir Robert Sandeman in January, 1890, which is described in the 123rd and

124th paragraphs of Mr. Anderson's Memorandum. Mr. Anderson says that the detailed distribution of allowances was made "according to the recognized standard of tribal shares" and the agreement itself records that it was effected "by common consent and according to tribal usage." But the jirga at which the agreement was concluded consisted of only 400 persons out of a tribe containing 10,000 fighting men, and Mr. Anderson himself notes (paragraph 71) that the distribution "had many flaws in it," and that "several important sections and individuals had received no share in the allowances." The redistribution of 1895 (paragraph 72) aimed at a concentration of power in the hands of a limited number of Maliks, not upon the basis of tribal representation or a democratic vote so much as by the support and favour of Government. It is clear from the 28th and 29th paragraphs of Mr. Bruce's letter, dated 26th May, 1895, a copy of which was submitted with Mr. Fanshawe's letter, dated 10th June, 1895, that the distribution lists were drawn up by our own officers. A subsequent letter from the Commissioner, dated 12th August, 1895, which was not forwarded to the Government of India, shows that, before the allowances were announced to a large jirga of 700 Mahsuds assembled at Shekh Budin, an attempt was made to obtain suggestions as to the distribution from the tribesmen. But they failed to agree among themselves, and the distribution made by the Commissioner was then announced to them.

7. All experience supports Mr. Merk's conclusions as to the inability of the Maliks, who are the recipients of allowances, to control the tribe. Mr. Bruce, the author of the present system of management, clearly admitted the fact in the 6th paragraph of his No. 98, dated 28th February, 1894, submitted with Mr. Fanshawe's letter, dated 24th March, 1894, and it is put forward as a reason for placing a military garrison in Spin in the Secretary of State's despatch, dated 24th August, 1894. The murder in 1894 of three Maliks who had been instrumental in procuring the surrender of Kelly's assassins, and the attack on Wana by the Mullah Powindah and the discontented tribesmen in defiance of the Maliks were patent proofs of weakness, which the Maliks themselves have never been slow to acknowledge, witness their twice-repeated request for annexation at the close of the expedition of 1894-95 and the petition of 3rd August, 1899, submitted with Mr. Dane's letter of 28th September, 1899. Notwithstanding what Mr. Anderson has stated in the 10th paragraph of the letter forwarded with my letter, dated 4th April, Sir Mackworth Young is forced to believe that the usefulness of the Maliks as a restraining force is getting less rather than greater.

8. Turning to Mr. Merk's second criticism of past methods of management, the Lieutenant-Governor has always held that, unless the individual offenders are surrendered at once, tribal responsibility should be enforced. This is the policy favoured in his telegram of 31st July, 1899, to the Commissioner of the Derajat, a copy of which was submitted with Mr. Dane's letter, dated 1st August of that year. The enforcement of tribal responsibility was asserted by Sir Robert Egerton twenty years ago to be the proper method of dealing with the Mahsuds, as the extract appended to Mr. Merk's letter shows. But the policy then laid down was not persevered in, and the strongest argument for believing in its soundness is to be derived, not from our experience with the Mahsuds, but from that gained in dealing with other Pathan tribes of similar character. Mr. Anderson's final defence of the Derajat system is contained in the letter mentioned at the close of paragraph 7, and the petition of the Maliks annexed to that letter contains a protest against its abandonment. But the arguments which Mr. Anderson advanced do not seem to Sir Mackworth Young to be convincing. The sequel to the surrender of Kelly's murderers, to which reference has already been made, is one notable example of the fact that the method hitherto pursued in dealing with offences is totally foreign to the ideas of the tribe, and that insistence on it is in practice extremely difficult. Sir Mackworth Young does not wish to be understood as maintaining that in the case quoted, where an Englishman was assassinated in cold blood, we should have been content with anything less than the surrender of his murderers. He merely

quotes the case as illustrating the extreme difficulty of insisting on the surrender of offenders in ordinary cases. The tribesmen must have felt that the circumstances of the case were such that the British Government was bound to insist on very heavy retribution, but this did not save the Maliks who helped us in the matter.

9. These being the faults of the present system, the remedies which Mr. Merk proposes briefly are—

(1) to make the allowances, as in the case of the Khaibar, to the tribe instead of to selected Maliks, and

(2) to deal with the tribe as a whole, and to enforce tribal instead of individual responsibility in the case of offences.

This will not preclude a demand for the surrender of an offender by the tribe in particular cases. And the Mahsuds can always, if they please, free themselves from responsibility for an outrage by giving up the guilty persons for trial by jirga or otherwise.

10. The Lieutenant-Governor believes that our future policy with reference to the Mahsuds should be reconstructed on these lines. He does not lose sight of the fact that we cannot deal with a mob of 10,000 fighting men, that there must be headmen to act as representatives and spokesmen of the tribe, that in recognizing such headmen there is room for the repetition of such mistakes as have occurred in the past, and, however good the selection may be, occasions may arise in which the headmen will be powerless to restrain their recalcitrant tribesmen. But it is essential that we should get into touch with the real tribal leaders, and, if we have not wholly succeeded in doing this in the past, we must be prepared to alter our system. In doing this we have to aid us the precedent of the Northern Pathan tribes. The introduction of a new system of tribal responsibility will require full consideration of details, among which may be mentioned the question whether there should be separate dealings with the three main subdivisions of the tribe in regard to smaller matters, or even with more of the tribal sections or sub-sections. But if we succeed in enlisting the tribe as a whole in our interests by a subsidy which is really tribal, we should not hesitate to exact correlative responsibility from the tribe as a whole when to do so suits our purpose.

11. What we require, in fact, is to find out whatever elements of self-government exist in the tribe, though the Mahsud "republic" is in actual working at present not far removed from anarchy, and to recognize these elements in our dealings with it. The 277 Maliks whom we fee are not the government of the tribe, though with our help they have been able to pose as such. We need to find a broader basis for diplomatic relations, and one which coincides with the tribal government such as it is. In this way we may hope to strengthen internal self-government, for the present weakness of which our past policy is in part responsible.

12. Meanwhile we have on the one hand our existing engagements with the Maliks, and on the other a breakdown in our relations with the tribe. The present situation, though unfortunate in other respects, is favourable for a revision of our engagements. Mr. Merk's plan for dealing with the long reckoning we have against the Mahsuds in such a way as to force them to recognize the unsuitability of the present compact is set forth in the 13th and succeeding paragraphs of his note. A month hence our demand against the tribe is pretty sure to exceed a lakh of rupees, and in view of the scarcity which has recently prevailed in the hills to the west of the Derajat, Sir Mackworth Young fears Mr. Merk is somewhat sanguine in thinking it possible to have the account settled in a fortnight. But whether the settlement is long or short, it is essential that it should be effected, and that, failing voluntary compliance, the tribe should be coerced into submission. Mr. Merk's plan, therefore, has Sir Mackworth Young's entire support.

13. The Lieutenant-Governor agrees with the Commissioner in thinking that, if coercion is necessary, it should take the form of a blockade. Former blockades of the Mahsuds have not always been very effectual. The one referred to in the 97th paragraph of Mr. Anderson's Memorandum was evidently severely felt, and, after being continued for nearly seven months, effected its object. But less than a year afterwards the most daring outrage which the Mahsuds have ever perpetrated was carried out when Tank was burnt on the 1st of January, 1879. We have now, however, far greater facilities than formerly for blockading the tribe. The Mahsuds can now be excluded from the Tochi, and though the back door to Afghanistan is still open, the approach to it through the Darwesh Khel country is likely to be closed so long as the Badar land dispute is unsettled. Sir Mackworth Young has no doubt that the pressure of a blockade would be very severely felt by the Mahsuds. It might be necessary to reinforce our posts, but if the tribe do not satisfy our demands, this and other inconveniences must be faced, otherwise greater troubles will ensue.

14. The submission of the tribe, however brought about, must be followed sooner or later by a revision of the arrangements as to allowances. Sir Mackworth Young understands that in the Khaibar a sum of about Rs. 80,000 is allotted to six tribes containing some 20,000 fighting men. A grant of over Rs. 60,000 yearly to the Mahsuds with 10,000 fighting men falls at a considerably higher rate per head. But the money will be well spent if we obtain a proper equivalent in the good behaviour of the Mahsuds, and it must be remembered that their military service is, and their militia service will be, much smaller than in the case of the Afridis.

15. The militia scheme may be somewhat interrupted, but the Lieutenant-Governor thinks it probable that the fear of being left out of it will be a strong lever to induce the tribe to compose their quarrel with us as soon as possible.

16. As regards the Mullah Powindah it is pretty certain that, if our new arrangement with the tribe is founded upon the actual facts of tribal government, he will, as Mr. Merk anticipates, have to be reckoned with. But the place he will occupy in the system will depend not upon our ideas of his power and influence, but upon the place assigned to him by the tribe. We shall, generally, in dealing with these uncivilized tribes, have to accept their own representatives, however much we may disapprove of them. In connection with the Afridi rising of 1897-98, a strong attempt was made by the Military Authorities to induce Government to proclaim the two Zakha Khel Maliks, Wali Muhammad Khan and Khawas Khan, as disqualified from ever representing their tribe. But it was held that such action would be a mistake, as whatever their conduct had been, it would be impossible to exclude them from the position accorded to them by the tribe itself when negotiations should be re-opened. The wisdom of this decision has been proved by subsequent events.

17. As Mr. Merk's views have been fully given in the letter now submitted, the Lieutenant-Governor has thought it best to defer summoning him to Simla till the Government of India has had an opportunity of considering the present communication. Further orders will be awaited, but meanwhile Mr. Merk has been warned that his presence may at any time be required.

Annexure 1.

Letter from W. R. H. Merk, Esq., I.C.S., C.S.I., Commissioner and Superintendent, Derajat Division, to the Officiating Chief Secretary to Government, Punjab, dated 24th July, 1900.

In paragraph 5 of your letter, dated the 2nd June, 1900, His Honour accepted my proposal to defer dealing with all cases against the Mahsuds not included in the March settlement till August or September next.

2. The situation in connection with the Mahsuds is grave, and I have the honour now, in the note attached, dated to-day, to submit my views on it with recommendations for future action.

3. I also enclose copies of the following correspondence bearing upon the subject:—

(1) Extract of paragraph 6 of Punjab Government letter, dated the 3rd January, 1881, to the Government of India, of which I specially invite perusal.

(2) A Memorandum by Mr. Watson, late Political Officer, Wana, dated 14th May, 1900.

(3) Telegram, dated 4th June, from Political Officer, Wana.
My reply, dated 5th June.
Letter, dated 12th June, 1900, from Political Officer, Wana.

(4) A Memorandum by Mr. Waterfield, Political Officer, Wana, dated 17th instant.

(5) Letter, dated the 18th instant, from Political Officer, Wana, with statements of offences committed by Mahsuds since the date of the March settlement up to the 15th instant.

Annexure 2.

Note by W. R. H. Merk, Esq., I.C.S., C.S.I., Commissioner and Superintendent, Derajat Division, on our present position in respect of the Mahsud Wazirs, dated 24th July, 1900.

Before discussing briefly the present state of affairs in connection with the Mahsud tribe, and submitting proposals for future action, I will prefix a short historical retrospect, which will, I trust, serve to explain how the existing condition of things has come about; it may also be of use in elucidating mistakes that have been made in the past, and thereby in aiding to avoid them hereafter.

All references are given in the margin.

2. The key-note of the whole case regarding the Waziris is very well put in a recent military publication: "The organization of their clans, such as it is, is strongly democratic, and their headmen have little real power. . . . . Contact with a settled Government like our own appears to have had a disintegrating effect on them, and their unity and power of combination are becoming things of the past." The question now is, shall we arrest this disintegration and endeavour to re-establish the power of combination; in other words, shall we strengthen and refresh internal tribal government, or shall we let the collapse of all tribal authority, of the internal controlling and restraining power proceed till, in self-defence, we shall be compelled to occupy the Mahsud country?

Waziri Tribal Tables published by the Quartermaster-General's Department.

3. The Mahsuds from time immemorial, like many other frontier tribes who now are our peaceful neighbours, have been, and still are, robbers and raiders. The early and the later history of our dealings with them is—one brief interval of absolute peace excepted—that of constant friction and struggle, varied by the expeditions of 1860, 1881 and 1894-95. Till 1862 no systematic basis of political relations with the Mahsuds appears to have been adopted. In that year, however, the three main sections composing the Mahsud tribe, viz., the Bahlolzai, Alizai, and Shaman Khel clans, formally accepted tribal responsibility for their respective sub-divisions. The treatment, however, of the tribe does not seem to have been marked

Page 527, Paget and Mason.

with much vigour and success till 1875, when a local Chief in British territory, the Nawab of Tank, whose management of the Mahsud border and tribe had broken down, was set aside and "the enforcement among the Mahsuds themselves of complete tribal responsibility for offences committed by any of their sections led to a marked change in the character of this part of the frontier." From 1875 to 1877 peace reigned. In the latter year, only for the kidnapping of a Hindu child (it was subsequently restored unhurt), the whole Mahsud tribe was promptly blockaded, a drastic and vigorous measure, which resulted in the full submission of the tribe in March, 1878. When one contrasts this action with such retribution as has been meted out for the recent grave offences committed time after time by the Mahsuds, with the punishment (if it may be so called) inflicted on account of the repeated slaughter of Government servants and the harrying of British subjects, one begins to realize why the tribe continues to misbehave. "This blockade demonstrated what a powerful engine of coercion such a measure was against the Mahsuds for the redress of all ordinary border crime. In 1878 it was reported that the Tank (Mahsud) border (of the Dera Ismail Khan District) had never been before in such a satisfactory condition." It is of this halcyon time that the Settlement Officer writes of the Mahsuds: "In spite of one or two blockades enforced with a view to establishing the principle of joint tribal responsibility, raids and offences of all sorts have, during the last two or three years, become extremely rare. On the whole, our relations with the Mahsuds are now as friendly as with any of the other Pathan tribes on our border. . . . . The Mahsuds have no recognized chiefs or headmen. They are exceedingly democratic in their ways. . . . . They like to assert their equality."

Page 532, Paget and Mason; also extract of paragraph 6 of Punjab Government letter, dated 3rd January, 1881, attached.

Page 533, Paget and Mason.

Page 533, Paget and Mason.

Paragraph 348, Part I, Tucker's Settlement Report of Dera Ismail Khan.

4. Towards the end of 1878 the Mahsuds were drawn into the national and religious excitement which arose upon the outbreak of the Afghan War. On New Year's Day, 1879, they burnt Tank. For the next two years they were blockaded, and gave much trouble, till the expedition of 1881 put matters straight. It is doubtful whether this blockade was stringent enough. It was followed by a further period of quiet, during which tribal responsibility appears to have been steadily enforced. In fact, so friendly were the Mahsuds that in 1883 they helped the survey of the Gomal Pass.

5. We come now to the phase of the case relating to the Mahsuds with which we are still concerned. It commenced with an attempted exploration of the Gomal and adjoining country which failed in 1888. In 1889-90 the Gomal road was opened, and arrangements connected therewith were made with the Mahsuds, involving the payment of allowances and the constitution of Levies. Thereupon followed friction with the Amir, Afghan intrigues in Waziristan, and grave misconduct on part of the Mahsuds, the latter lasting throughout 1892 and 1893 and ten months of 1894, till in November, 1894, the Mahsud opposition culminated in the attack on the Wana camp. This led to the third Mahsud Expedition, 1894-95, and to a re-arrangement of the Mahsud allowances in July, 1895. Since then Mahsud misbehaviour has steadily increased in intensity and persistence till, after the faulty settlement of last March, we are confronted by an *impasse* and by the complete and openly acknowledged breakdown of what is known as the "Maliki" system.

Pages 2–11, "Operations against the Mahsud Wazirs," issued by Quartermaster-General's Department.

6. The author of the existing political system which since 1890 has been adopted for the conduct of mutual relations by ourselves and by a portion (by no means numerically, and it seems politically, the strongest

portion) of the Mahsuds is Mr. Bruce. This officer, before coming to the Waziristan border, had spent the chief part of his service in Dera Ghazi Khan and the Quetta Agency, among Biluchis and Brahuis. He had seen the striking success of the system among a congeries of tribes over whom the late Sir R. Sandeman had established British supremacy. It was done by the force of personal character, influence, and abilities; by the skilful conciliation of the chiefs and headmen, to whom, according to their habits and ingrained loyalty, which is the tradition and custom of immemorial generations, the clansmen render an implicit obedience. It was effected also by the introduction of peace and order, partly through the settlement of inter-tribal disputes, either in a friendly manner or authoritatively, backed up, as Sir R. Sandeman was, by ample funds and by troops and numerous garrisons throughout the country which he occupied. Mr. Bruce came away impressed with the advantages of this political system, which, in a totally different people and in entirely different conditions had achieved a lasting victory. He approached his task with a strong pre-disposition to find among the Mahsuds, who are a purely Pathan tribe, with purely Pathan political institutions, that system of Chiefs and headmen and the existence of that official hierarchy and orderly discipline which are such conspicuous characteristics of the Biluch tribes, and also very probably (in a much less degree however) of the semi-Biluchized Pathan tribes fringing the Biluchis, such as the Dumars, Lunis, Musa Khels and others with whom in the course of his service in Biluchistan he had come in contact. In every community, however democratic it be, there are men who come to and remain at the front, owing to natural ability, hereditary wealth, or both, or from other causes. Among Pathan tribes these men are called Maliks, and it was natural for a man long accustomed to the Biluch hereditary and immutable gradation of undisputed authority and office bearers to assume that the same edifice existed in the Maliks among the Mahsuds; or if it did not actually exist, then that its rudiments were there and that with a little encouragement it might be built up. This assumption appears to me to have been the initial error—the leopard does not change his spots; nor can we graft on to political institutions what does not exist in them and what cannot develop except by the slow growth of centuries. We can destroy swiftly enough, but we cannot cause to grow much faster than is natural; least of all can the outsider implant political elements into a community with much hope of success. It seems to have been overlooked that Biluchis have not that fierce love of political and municipal independence, and that underlying current of fanatical dislike of the foreigner which are such marked features in the character of strong Pathan hill tribes. It seems to have been thought that, as with the Biluchis, with whom, however, these feelings are almost totally absent, the grant of allowances and of service would obliterate them. But the cardinal error lay in introducing the system without first providing the vital condition requisite for its successful working. That became soon enough apparent to Mr. Bruce and to the Maliks themselves. Briefly the system was and is—

Paragraph 237, *et infra*, of Mr. Bruce's Memorandum on our past and present relations with the Waziri tribe, 1888.

(1) What are believed to be, and in many cases are actually, the leading men are selected by us, *not by the tribe*; are classified by us into five grades according to their supposed power and influence (a process almost impossible to achieve with any degree of accuracy), and are paid allowances according to their gradation. These are the Maliks. This is intended to gain the leaders.

(2) In order to win the body of the tribe, the Maliks are told to produce a certain number of clansmen for service, whose pay they share. These are the Levies.

(3) In return for the allowances, both Maliks and Levies are expected to serve Government, to control the body of the clansmen, the "ulus," and to arrange that individual offenders are surrendered for trial and punishment by us, and not by the

tribe. This last stipulation obviously implies the loss of the internal or municipal independence of the tribe, which explains why all tribes are so loth to agree to the surrender of offenders for punishment by aliens instead of their being punished by the clan itself, if and when the clan does not prefer to share their punishment.

7. In a rough way this system corresponds to our system of administration in British India; the Maliks are the Lambardars, the Levies are the Police, and the trial of individual offenders is what our law Courts do. For a country which is in our effective occupation this rough analogy to our more settled administration within the border suits admirably. Sir R. Sandeman was fully aware of this, but he also realised that, for the system to work, it was above all things necessary that the country should be occupied,* or else dominated to such a degree as differs only in name from occupation. He was careful to get hold of his country before he introduced his system. Mr. Bruce reversed the process with naturally a reversed result. He started the system and hoped to get hold of the country, but failed in this. That was the cardinal error to which I have referred above. He should have made sure of getting the country before he began the system.

* *Note.*—This is practically stated in paragraph 9 of Mr. Bruce's Memorandum cited above.

W. R. H. MERK.

8. The crucial test of the system occurred shortly after it was set going; in July, 1893, Mr. Kelly was murdered by Mahsuds in Zhob. The Biluchistan authorities pressed for a heavy punishment, and correspondence ensued in the course of which Mr. Bruce defined the Waziris to be "a very powerful semi-independent tribe." Eventually the position came to this that it was open to Mr. Bruce either to recommend the imposition of heavy fines on both sections of the Waziri tribe (*i.e.*, to enforce tribal responsibility) or to act against the individual murderers of Mr. Kelly. He chose the latter course: two of the murderers were surrendered and were sentenced each to seven years' rigorous imprisonment. He states emphatically that it was impossible to enforce severer measures for the brutal and unprovoked murder of a European, because, as he had many times represented, "so long as our control over the Waziri country has to be entirely exercised from without and we are forbidden access to it, no matter how well disposed the Maliks may be, it is impracticable for them to go beyond certain limits." What he wanted was "support of the Maliks from within," or, in other words, the occupation of the country; that control which he pointed out in his Memorandum of 1888 meant in Biluchistan practical annexation. Without this occupation he evidently foresaw the collapse of the system. Even so, without occupation, the Maliki system might have dragged on a precarious existence of doubtful value longer than it has done but for the sequel to the surrender and conviction of two of Kelly's murderers—the murder of three leading Mahsud Maliks for the prominent part they had taken in effecting the surrender and of a fourth for general service done for us.

Paragraph 11 of his letter, dated the 16th February, 1894.

Mr. Bruce's letter No. 287, dated 30th May, 1894.

Paragraph 27 of above letter.

Paragraph 9.

Mr. Bruce's letter, dated 2nd August, 1894.

It appears to have been intended that the surrender of the murderers of the Maliks should be demanded, on pain of an expedition, but the Boundary Delimitation and attack on the Wana camp intervened, and retribution for these murders seems to have been dropped, for in the terms to the Mahsuds enforced by the 1894-95 expedition there is no mention of the murderers of the Maliks. This pronounced the doom of the

Punjab Government telegram of 5th August.

Page 52, Operations against Mahsud Waziris, 1894–95.

Maliki system, and it became hereafter a mere question of time when it would break down altogether. If the Maliks were weak before, if the system had already grave defects and was without the only foundation which could ensure its stability, it is clear that the tribal vengeance that overtook such Maliks as endeavoured to carry out their engagements, a vengeance which we did not punish, proved a fatal shock and settled matters, at any rate as far as the Maliks themselves are personally concerned. It was anticipated that, so far from the allowances and such support as could be given them short of occupation adding to the strength of the Maliks, "we are destined both in the Darwesh Khel and the Mahsud country to experience greater difficulties as time goes on from the weakness of the Waziri Maliks." No doubt, however, so rapid a decline and death was not foreseen as has actually occurred. Although the effect of the 1894-95 expedition and of the grant of the enhanced allowances in July, 1895, brought about a temporary lull in Mahsud offences, they have from 1896-97 onwards steadily increased, and the will to control, and influence to restrain, of the Maliks have as steadily diminished, till we are face to face with the present crisis, within five years of an expedition on a large scale.

Punjab Government letter, dated 6th August, 1896, paragraph 2, to Government of India.

9. Before considering this crisis, I will go back for a moment to the July, 1895, settlement. From the nature of things where we, who are outsiders, undertake to gauge the influence and position of persons in a community of which we can know but little and which itself has no means (such as we have in Parliamentary elections) of estimating political power, numerous errors must necessarily occur. In the 1890 settlement of allowances these did occur, and the 1895 settlement sought to remedy them. But the papers of Messrs. Watson and Waterfield, which I enclose, who, as Political Officers, have had to work the settlement, show that this second settlement has not escaped the defects of its predecessor. It was made at Shekh Budin by the Maliks themselves. The estimates that Maliks form of each other are not by any means always those that the "ulus" forms of them, any more than those of Members of Parliament regarding each other correspond with those of the electorate regarding the same. The irregularities and injustices of that settlement have led to some offences.* These defects are, however, relatively a detail, and can be rectified by a fresh settlement made *coram populo,* in presence of the "ulus," by and with the "ulus." The essential and serious point is that the Maliks have, generally speaking, utterly failed in carrying out the two first and also the two most important of the conditions attached to the grant of the 1895 allowances, viz., that they will prevent offences and raids in British and protected territories, and that they will surrender offenders in cases against Government or Government servants and interests.

Punjab Government letter, dated 21st January, 1895, to Government of India.

* *e.g.*, the Zaranioba case, paragraph 7 of Political Officer Wana's letter, dated 14th May, 1900.

Paragraph 4 of Mr. Bruce's letter, dated 12th August, 1895, to Government.

The third condition, viz., that they will supply escorts to officers entering their country for the management of the tribe or its administration, has remained a dead-letter in view of the Government of India orders which were given shortly *before* this condition was made with the tribe, that "interference of this kind with the interior of the Waziri country and the establishment of posts as sketched by Mr. Bruce are all contrary to the existing orders of Her Majesty's Government . . . and these questions must for the present be held in abeyance." That the third condition should have been formulated after the issue of the above instructions is a curious instance of the tenacity with which Mr. Bruce held to the postulate (without which no doubt he felt that the system he had established would break down) that concurrently with his system there must

Foreign Department letter, dated the 28th June, 1894.

be some sort of occupation or administration of the Mahsud country. In view of what follows below, I note here that the allowances fixed in 1895 were—

	Rs.	
	33,060	a year "service allowances," viz., shared by Levies and Maliks.
	28,488	a year "Maliki allowances," to the Maliks alone.
Total	... 61,548	per annum.

10. The present position is this: after what are undoubtedly most inadequate punishments had been fixed on our part for a series of grave offences against Government (in which the Maliks as a body are bound by the conditions attached to their allowances, which conditions they deliberately and formally accepted, to surrender the offenders for punishment) and for a long series of other raids, murders and robberies, and after scraping together money, adding thereto items from the pay of Levies and from money that had lain for years in deposit, the Mahsuds have arranged, last March, to pay in the course of time 35,000 rupees, the liabilities in all probability not being liquidated for at least a year, if not more. But *at the time* there was in addition due from the Mahsuds the sum of 18,800 rupees for one set of cases and 14,500 rupees for another set, or a total of 33,300 rupees. *Since* the date of the March settlement the account against the Mahsuds has been further swelled by the addition shown in the enclosed correspondence* of *fresh* liabilities up to the 15th July, 1900, aggregating 26,809 rupees, making with the 33,300 rupees above a total of 60,100 rupees. Now this is a perfectly hopeless position; over and above the 35,000 rupees settled for we have a claim of 60,100 rupees against them. And this, five years after an expedition, and to a month five years after liberal allowances had been allotted all round, and after what are understood to be the most powerful and really leading political elements in the tribe had explicitly engaged to keep the peace.

Mr. Bruce's letter, dated 12th August, 1895.

Paragraphs 3 and 4 of Punjab Government letter of 2nd June, 1900, and paragraph 2 of my letter, dated 28th June, 1900.

* Letter, dated 18th instant, from Political Officer, Wana, and enclosure.

11. If by a determined measure we should now succeed in obtaining redress from the Mahsuds, what guarantee have we as matters stand that five years hence we shall not be as badly off as we are now? None whatever, I should say. I venture to submit as strongly as I can that something must be done, that things cannot go on as they are. There is something radically wrong, and if my premises in this note are sound, then the radical wrong lies in the present system. We move in a vicious circle. We look to the Maliks, and they look to us. Between the two the management of the Mahsuds falls to the ground. The system now in force pre-supposes—it demands—our occupation of the country. We do not occupy it, and the house that has been building from 1890 to date lacks its foundation. It seems to me that only two courses are open to us,—either to carry the present system to its logical and natural conclusion, viz., to occupy the Mahsud country, or to abandon a half-system and to revert to the other plan, which, as I have shown, certainly ensured a remarkable tranquillity from 1875 to 1878 and again from 1881 to 1889. This plan, viz., tribal responsibility and dealing with the tribe as a whole corporate body, and not alone with few representatives selected by us (270 men out of 10,000), has the merits of proved success in the past, and of being in entire consonance with the political constitution of the Mahsuds. There may be some other course available, but I can think of none. This at any rate is perfectly clear to me that an organic change in the present system is imperatively necessary, and that whatever measure we adopt ought not to be a half measure. As a matter of fact, in disbanding the Levies we have knocked away part of the structure that lacks its foundation.

12. Of the two courses indicated above, the occupation of the Mahsud country is a question of State policy, on which I am not called upon to give an opinion, beyond submitting my personal view for what it is worth, viz., that the game of occupation will be out and away not worth the large candle we shall have to burn for it. But that, if no change is made in the present system, we shall be driven, *nolens volens*, to occupation, is, I submit, perfectly plain from the inferences to be drawn from the course of events since 1895 and from the accounts of the existing state of affairs contained in the enclosed Memoranda of Messrs. Watson and Waterfield. The Maliks themselves entertain no illusions on the score of what the present system must inevitably lead to. They see clearly that to maintain their present position and emoluments we must be in their country; this conviction is at the bottom of their frequent petitions to us to take over their country,* and prompts the frank confessions of their political and social impotence which they might otherwise be tempted to conceal, which attitude again explains the power that Mullah Powindah has as the opponent of Maliks who would sell their country, and the want of influence of the Maliks among the clansmen themselves, who by no means long for our advent. As I have said, we are involved in vicious circles. If for other reasons it is not advisable to take the Mahsud country, then I submit it will be deplorable if we are driven to take it by adherence to a system which, worked by enthusiastic supporters who claim for it "ethical" superiority, has after a short time landed us in an *impasse* of unavenged bloodshed and rapine.

* See for instance paragraph 4 of Political Officer Wana's letter, dated 18th July, 1896, and paragraph 5 of Punjab Government letter, dated 10th August, 1896, to the Government of India.

W. R. H. MERK.

13. If Government approve of an organic change in the present system, I cannot with certainty predict that it will be carried through without a rupture in the existing relations with the Mahsuds, possibly a collision. But as we are anyhow, with our demand for satisfaction, on the brink of a crisis, and as the Maliks by their patent failures to keep their promises of 1895 have offered us full justification for an alteration in the existing arrangements, the present moment seems the most favourable opportunity for introducing it. Moreover, the step brooks no delay, else, if the past is any indication of the future, we shall two or three years hence be again face to face with another unsettled bill of huge dimensions. That the Maliks will object to the change is intelligible. At present they give plenty of advice, some information (if an enemy can be hit thereby so much the better), sit at home and pocket good allowances. This is pleasing, and there is further the agreeable prospect that this line of action may compel Government to occupy the country, after which they will peacefully draw their pay for ever. The "ulus," the clansmen, on the other hand, will no doubt welcome the change if it transfers to them what the Maliks receive, and try as much as possible to stick to. Moreover, if the change removes the danger of an occupation of the Mahsud tract, it will commend itself to the bulk of the community and to fanatics, provided that both classes perceive this; and it ought not to be difficult to bring them to realize it.

14. But the main difficulty will be money: 28,488 rupees a year go a good distance when divided between 270 Maliks; it comes to over 100 rupees per head; but they do not go far when shared by 10,000 fighting men. This sum of 28,000 rupees is one fraction of the total tribal allowance of 61,000 rupees; the other fraction is the 33,000 rupees, service allowance. Of this latter item a portion, viz., 12,504 rupees[a], has been set apart as payable to the Maliks† in lieu of sillahdari, which with their Maliki allowance makes a total of 41,000 rupees a year. If the Maliks by their failure to execute the conditions of 1895 are held to have forfeited their allowances, we shall have 41,000

† Paragraph 26 of Punjab Government letter, dated 5th March, 1900, to Government of India.

[a] This is a mistake. Of the sum mentioned only Rs. 6,600 will be payable to the Mahsud Maliks—page 21 of Report of Waziristan Militia Committee.

J. M. DOUIE.

rupees available for distribution to the Mahsuds. There remain out of the 61,500 rupees* 20,500 rupees, being the pay of the Levies disbanded. Against this is the set off of the pay of the 300 Mahsuds, who will be entertained in the Southern Waziristan Militia, on 10 rupees per head, or 36,000 rupees a year.† But this pay and this service is something totally different from the old pay and the old service; men in the Militia will to all intents be on much the same footing as sepoys in the army. In fixing tribal allowances it has not been the custom to reckon in the pay of sepoys, &c., belonging to the tribe; *e.g.*, the Khaibar allowances, the Orakzai subsidies, the Kohat Pass allowances, the Mohmand allowances, have been allotted quite irrespective of the incomes of tribes from members drawing pay in Government service. At a moderate computation, some 1,800 Afridis serve in the army, some 1,200 more in the Khaibar Rifles. These 3,000 men between them draw at least three lakhs a year in pay, but I do not think that this fact has had any bearing upon the fixation of the amount of the allowances drawn by the Khaibar clans. I have no recent information of allowances paid in Biluchistan, but from Mr. Bruce's Memorandum of 1888 it would appear that the Marris draw 14 rupees a year per head of fighting men, the Bugtis 18 rupees, and the Kutchi Biluchis 16 rupees. On this scale the Mahsuds, who number 10,000 fighting men, should have been receiving at least 1,20,000 rupees, or, on the scale of the Thal-Chotiala Pathans, 80,000 rupees a year.

* Punjab Government letters, dated 21st January, 1895, and (paragraph 9) 10th May, 1895.

† Page 63 of Waziristan Militia Committee's Report.

Paragraph 255.

15. There can be no question but that the Mahsuds are poor, that their country is small, and that the ever-increasing population is pressing upon its means of subsistence. We are not in the least called on to feed hungry hillmen. But it has been repeatedly brought to notice that the Mahsud allowances are small as compared with the strength and power of the tribe and with such payments elsewhere. What I would venture to point out is that the Mahsud problem is on all fours with the Khaibar Afridi problem: the cases are exactly parallel; in both we have powerful tribes of marked energy of character and restless predatory habits, living in distant highlands and commanding great routes or passes by which Afghanistan is reached through the mountain barrier on our frontier. No doubt the Khaibar is strategically much more important than the Gomal, but what is more to the point in the present question is that to both the Afridis and the Mahsuds allowances were granted, in 1879 and 1890 respectively, for the specific purpose of our use of the passes. By the 1895 settlement these allowances in the case of the Mahsuds have been extended to cover good conduct generally over a much wider sphere than is comprised in the Gomal Pass. On the whole, I would recommend that the Mahsuds be treated as the Khaibar Afridis. I have no exact details of the Khaibar allowances, but if I am not mistaken, a scale obtained by dividing the total amount of the Khaibar allowances among the number of fighting men in the Khaibar Afridi tribe will show that on a proportionate ratio the allowances for the Mahsuds would work out to something like 60,000 rupees a year. This is quite irrespective of the much greater income indirectly afforded to the Khaibar Afridis by their service in the army and in the Khaibar Rifles, as compared with the three companies in the Southern Waziristan Militia reserved for the Mahsuds.

16. I would therefore suggest that the whole 61,000 rupees be made available for re-distribution among the Mahsuds upon the basis of full tribal responsibility. This re-distribution I would leave to the tribe itself to effect, as I did with the Mohmands in 1896. The reasons for this course are as follows:—We cannot possibly know so well as the tribe knows itself who are the really powerful men; in a distribution by the tribe for the tribe the really powerful men and sections obtain what they want, for if they were not powerful they would not get it; and since our object is to win what power there is in the tribe, the process exactly ensures our aim;

lastly, the *odium* of irregularities is shifted off our shoulders on to the tribe itself. Moreover, as the distribution is arrived at ultimately, after a good deal of compromise and struggle within the tribe, by general consent, it has in it the element of stability and universal acceptance.

17. As to tribal responsibility *versus* individual responsibility, it is not a question of ethics at all, but one of international law, as applicable to our dealings with the politically subordinate, but municipally independent, little republics of the frontier. It is no use beating about the bush and hiding the true issue behind a coat of ethics. Tribal responsibility means internal self-government, which, I would add, is quite compatible with political subjection. The subsidising of selected agents coupled with the punishment of individual offenders means the assumption of the internal administration of the clans; and I hope I have made it clear that our difficulties with the Mahsuds are due to such an assumption having been declared in theory and attempted in practice without that essential condition to its success, the effective domination or occupation of the country. It is because the supporters of the present system have not clearly distinguished between political and municipal independence, and have argued that want of the first must necessarily bring with it loss of the second, that we are in the present dilemma. The Native States of India are examples of political but not of municipal subordination, and the establishment of tribal responsibility means that, *mutatis mutandis*, the little Mahsud Republic shall be in future a kind of Native State. From a practical point of view, the great advantage of tribal responsibility is that under it everybody in the tribe becomes, and is made to be, interested in controlling bad or restless characters, whereas by the Maliki system only a few individuals, perhaps small sections, are concerned in restrictive action. It is evident from the history of the past five years and from what the Maliks have cynically confessed to Mr. Waterfield that these few individuals have not the power to control; and that when they entertain the inclination to act up to their duty they have excellent reasons, *e.g.*, the murders of the Maliks in Kelly's case, to leave their duty alone. Lastly, as I have pointed out above, tribal responsibility has, as a matter of fact, proved successful with the Mahsuds in the past.

18. In this re-distribution it will be convenient to reserve a certain sum, partly for payment by the Political Officer at his discretion in reward of special services or other sufficient reasons, and partly to compensate any Maliks who may lose by such a re-distribution and at the same time have special claims on us; though I doubt if there are many such Maliks. They have failed completely to do their duties, *e.g.*, Barahmat, the Aimal Khel Malik, who was instrumental* in procuring the eventual surrender and punishment of the three minor offenders in the Shahur Tangi case, is the very man who broke up the recent settlement by *Shariat* of the Badar disputes.

* Punjab Government letter, dated 27th March, 1900.

19. It may be argued: why have a redistribution at all, why not enforce tribal responsibility with the present allowances and system of distribution? To which the tribe not unreasonably makes answer: "We see nothing of what the Maliks get; why should *we* be held responsible and *they* get the money? The 'service allowance' is paid for specific services rendered by the Levies, and is out of the account so to speak. We, the 'ulus,' receive nothing; it is fair that responsibility should fall on those who take money for it." And in fact this has been the attitude of the "ulus" all along. Were we to say that no one should get anything, but that it was incumbent on all with whom we have friendly relations to keep the peace with us, on pain of the displeasure of Government, that position would be perfectly intelligible to them. But what they do not understand and what seems to them unjust is that one set of members of the tribe should draw respectable allowances and that the second set (by far the most numerous), who get nothing, should suffer for the shortcomings of the first set. There is a good deal in this. It seems to me that to enforce tribal responsibility

with the existing distribution of allowances and system of management is to shift a burden from the shoulders of the paid to those of the unpaid; and although all are swept into the net when tribal responsibility is enforced, yet, under present arrangements, it is one thing to draw allowances and to pay a fine out of them, and another thing to draw no allowances and yet have to pay a fine.

20. But before anything is done in the way of reform and of re-adjustment, it is absolutely necessary that our claim for redress should be satisfied completely, and that it should be thoroughly brought home to the Mahsuds that Government are firmly resolved not to permit future misconduct. At present nothing can be done with them. They are quite out of hand. And this is not astonishing. For five years they have done pretty much what they pleased; the attempts of the Political Officers to keep them straight and to enforce redress with good behaviour have been as profitless as beating the water in face of the inherent weakness of the situation. To wind up matters, the settlement last March must have been liable to raise the impression that the larger the bill the smaller the retribution. Till the Mahsuds are wheeled into line, it is useless to try to manage them. And if we do not now bring them up with a round turn, if we do not now peremptorily compel them to do us complete and full satisfaction, there will be an end of keeping the Mahsuds in order—for reasons that are obvious. It is nonsense to say that the Mahsuds cannot pay; the claim against them is for 60,100 or 95,100 rupees, as the case may be. If each fighting man subscribes 6 or 9 rupees, the account will be settled in a fortnight. There is no question of their ability to pay, but their willingness to pay is another matter altogether. It is just possible that the prospect of a re-distribution of the tribal allowance, of the adoption of tribal responsibility and the implied guarantee of municipal independence so long as they keep the peace with us and fulfil their obligations may lead the tribe to give us satisfaction. But I doubt it. The 270 Maliks who benefit by the present system will, of course, through their weight against a change, and though they cannot do much good they can do harm. How much harm they can do depends upon how far they have been discredited with the "ulus" in the course of the past ten years, and how far they see their way to getting a share of the allowances as distributed by the "ulus." The experiment of announcing simultaneously with the demand for redress that the organic change in the system is contemplated is at any rate worth trying, for the body of the tribe, who have all to gain by that change, will to that degree be influenced in favour of settling the account. We shall to that extent divide the opposition. On the other hand, it is a heavy account; for years the Mahsuds have been shuffling off payment; they have got the idea into their heads that they are to be handled very gingerly, and more likely they will elect to try and brave it out.

21. If so, we shall have without delay to resort to coercion. Of this there are but two kinds, a blockade and an expedition. As regards the first, a blockade had no doubt an extraordinary effect in 1877-1878, and now that we encircle the Mahsuds with two arms, one to the right in the Tochi, the other on the left at Wana, a blockade can be made infinitely more stringent than was possible 20 years ago. The Mahsuds are well aware of this. A blockade, of course, is a wearisome business; in all probability it will involve the employment of some additional troops (two regiments I should say); they may have to serve in the hot weather, to which the Military Authorities appear to take exception*; but this cannot be helped, and it will not be the first time that troops have had to serve in the heat. No doubt the blockade will be marked by raids and attacks, and it is possible that public opinion will press for the termination of the blockade by an expedition. But there can be no question that a strict blockade, unswervingly pursued to the bitter end, has a most punitive and lasting effect upon a tribe. And it has the great merit of being incomparably more economical than an expedition. An expedition, speaking under correction, means the employment of three

* *Cf.* the communications received from the Lieutenant-General Commanding in March last.

brigades for some considerable time, especially as the Mahsuds are now not unfamiliar with expeditions. With a view to occurrences and eventualities elsewhere which are making calls on the Indian Army, it may be that three brigades cannot be spared conveniently this winter. If so, that settles the question.

22. A demand on the Mahsuds for satisfaction has to be made early this autumn or not later than November. On no account would I suggest that the demand be made without, in the event of a refusal, its being promptly followed up by coercion. And all things considered I recommend that coercion take the form of a blockade, which may possibly last for 10 or 12 months.

To sum up, my proposals are that I may be authorized to summon the whole Mahsud jirga as soon as convenient; it may be feasible to convene it in September; if not, it will certainly be practicable to get them together by the end of October; that then the demand be made, and that the jirga be informed that such a change as Government determine in the present system is in contemplation, but that refusal to comply with the just claim of Government will lead to coercion—a blockade or other measures, as Government may deem expedient.

23. A rupture with the tribe will, of course, affect the Mahsud portion of the Southern Waziristan Militia. But, after all, this is only three companies out of eight, and it is impossible that its members in the Militia should not be infected by the present temper of the tribe. If so, it may be better not to have them till their tribe is in order

24. The dark horse here is Mullah Powindah. It may be that he is working to establish for himself a position similar to that of Chikkai. If so, and if he has the sense and ability of Chikkai, who has loyally kept the pact he made with us in 1892, we shall have gained much. But of the future attitude of Mullah Powindah, in case complications threaten with the Mahsuds, it is impossible to speak now with confidence. All one can say is that he will play a prominent part in whatever is going to happen.

25. There can, however, be no doubt that the announcement on the one hand that coercion will be unhesitatingly and thoroughly applied if the tribe refuses to make redress, and on the other hand that reparation will be followed by a re-distribution of allowances, must powerfully influence the counsels of the Mahsuds when they are brought face to face with us.

Annexure 3.

EXTRACT from paragraph 6 of letter, dated 3rd January, 1881, from W. M. Young, Esq., Secretary to the Government, Punjab, to the Secretary to the Government of India, Foreign Department.

It is sufficient to remark that, whereas in 1873 the Mahsuds were guilty of 68 serious offences, the average of the four following years was 23, and in 1878 they were implicated in one murder and six cases only of theft and robbery, for which full redress was at once procured. The policy thus inaugurated was further tested, and its success demonstrated, by the result of negotiations for the recovery of a Hindu child, kidnapped from Kot Nasran by a band of robbers belonging to the party of Umar Khan. For ordinary crimes it may be easy to obtain satisfaction by seizures and reprisals on the offending clan in British territory; but in this case our hold over the tribe had to be tested by the demand of specific redress. A blockade was enforced against the whole tribe, without distinction of clans, and with the energetic co-operation of the Bhittannis, whose passes were strictly closed to all Mahsuds, the pressure of want was soon felt among the tribe at large. The offenders, fearing that the clansmen would take the law into their own hands, surrendered the child to Ahmadi, till now ringleader of the opposition to the British Government; and, finally, he, with Umar Khan, Alizai, and the leading Shaman Khel Chiefs, formally surrendered their

prisoner to the British Authorities, laid down their arms, and made full submission. Thus was established the important principle of dealing with the tribe as a whole, and making all generally responsible for the misdeeds of the members of any sub-division. Before this the system attempted in 1861 of dealing separately with the three clans, Alizai, Shaman Khel and Bahlolzai, had been worked with but indifferent success, and with the result that all traded in British territory and had access to our markets under the name of Alizai, while all raided on British villages in the names of the proscribed sections. During the six months that the Mahsuds were under blockade for the offence last mentioned, from August, 1877, to February, 1878, not a single crime was recorded against the tribe; and this satisfactory state of things continued till the end of 1878, during which year the plains of Tank, formerly never at rest from Mahsud outrages, enjoyed an unexampled security of life and property.

Annexure 4.

Note by H. D. Watson, Esq., Political Officer, Wana, on the present state of the Mahsud tribe and our relation therewith, dated 14th May, 1900.

What I conceive to be more or less the facts as regards the Mahsuds and their Maliks is briefly as follows:—

After the last expedition Government revised the distribution of allowances to a number of leading men of the tribe called Maliks, and a new list was drawn up after the claims of the various Maliks had been investigated by the local officers with the assistance of certain native agents.* Now, however intimately these officers knew the tribe, and however trustworthy those agents might be, it was inevitable that mistakes should be made. A Malik, for instance, who had for long been in close relations with our Political Officers might be treated with more liberality than another who had come in very seldom, but who really had more influence over his own section and was more respected in the hills. Or a section which had misbehaved itself or which lived some distance from the border and had few relations with Government officials might be deprived of a portion of the allowances which its importance in the tribal organization entitled it to. The Shabi Khels, Garerais and Jalal Khels are perhaps cases in point. And it also followed as a necessary consequence that the closer our relations with the tribe became and the more extended our control, the more prominent would become the cases of inequitable distribution of allowances. Our posts now line the border of the Mahsud country proper; sections which were left pretty much alone in the old days have to be controlled and punished, and their leading men come in to see the Political Officer to air their grievances or to protest against their fines, as they had never done before.

* Azim Khan, Kundi.
Mr. Tej Bhan.
W. R. H. MERK.

2. The Political Officer is being continually pestered by sections or individuals asking that the allowances which are their due may be allotted them. How far these claims are reasonable I do not, in most instances, know, and have not cared to enquire, so as to avoid raising false hopes. Such applications are generally torn up and the applicants informed that the settlement with the Mahsuds was a final one, for the time at any rate, and that unless and until a fresh distribution takes place nothing can be done for them. If ever a re-distribution is ordered, then their claims will be investigated and considered.

3. No doubt a large number of these claims are unfounded, or at least much exaggerated. But some of them are undoubtedly reasonable, if the view is held that such allowances should be assigned† to the best and strongest men in the tribe. To take one or two instances: Guldad,

† Of course.
W. R. H. MERK.

the Abdurrahman Khel badmash, is a man of far more influence in his section than most of the Maliks, and has shown by work that he has done for me that he can exercise a very real control over them. Muhammad Yar, formerly a noted raider, has similar influence over the Shahur Shaman Khels, and if we would induce other well-known raiders like Asl Khan, Guri Khel, and Khalo, Abdurrahman Khel, to reform in a similar manner, we should find also that they would do far more useful work for us than most of their Maliks. As it is, they care nothing for the Maliks, who have to pay in part for the raids which they commit, while they themselves get off practically scot-free.

4. Some of these men who are dissatisfied with their allowances, though not all, form part of the following of the Mullah Powindah. The rest prefer to raid on their own account, and do not have much to do with the Mullah, but if the latter declared a holy war against us, they also no doubt would side with him. I think it probable that the larger portion of the Mullah's immediate following consists not so much of men who consider themselves defrauded of their due share of the Government allowances as of fanatical patriots who resent our interference in their country in any shape or form. No doubt, however, if we could arrange that the allowances could be more equitably distributed (and also more liberally, for we should have to increase the present allotment, otherwise, while satisfying some, we should be making enemies of others) and could reach the tribe as a whole* instead of, as at present, being confined to the Maliks and their relatives, there would be a considerable diminution in the Mullah's following, while, if we could square the Mullah himself, the faction hostile to us would be altogether broken up.

* A most important admission.
W. R. H. MERK.

5. At the same time we must give the Maliks their due; they are, on the whole, very well disposed to us; many of them, notably the Shaman Khel Maliks,† have their own particular sections well under control, and many of the rest are anxious that the badmashes should be repressed and punished; but they have not the power or the courage to do it themselves. United (which they are not) they could keep the Mullah and the whole tribe in order, and even disunited as they are they are strong enough to force their tribe, or rather the trading sections, to acquiesce with hardly a murmur in a heavy‡ toll on their bahirs. There are, however, certain sections, the Abdurrahman Khels, Jalal Khels, Garerais, &c., who do very little trading, whose misdeeds their own Maliks§ sometimes connive at and even participate in, and the Maliks of kindred sections make very little effort to check. It is these unruly sections who, together with the Mullah Powindah's Sheikhs, give most of the trouble, and have brought about the present serious situation.

† The two most powerful of these have just been murdered.
W. R H. MERK.

‡ Light I should say.
W. R. H. MERK.

§ N.B.
W. R. H. MERK.

6. A redistribution of allowances, with regard to which the whole tribe would be consulted and asked to apportion the amount allotted among its leading men (subject, of course, to the approval of Government), would certainly be a very good thing, if it could be arranged without a rupture of our present relations. But this is doubtful. We could not consent to a redistribution (which must involve an increase of the total amount allotted if it is to give satisfaction) until the Mahsuds have settled up the account still outstanding against them, which has again mounted up considerably during the last few weeks; and if the present Maliks felt that their interests would suffer in a redistribution, as would probably be the case, they would not be disposed to give us much assistance in bringing about that settlement. On the other hand, if we told the Maliks plainly that unless the account was squared by the end, say, of the hot weather, Government would take its own measures to realise it and punish those who were responsible for this state of affairs, it is quite possible that the Maliks, perceiving that their

own interests were at stake, would pull themselves together and effect a satisfactory settlement. We might then carry out a redistribution, taking care that the Maliks who had had most to do with bringing about the settlement, and thereby shown their influence with the tribe, did not suffer any loss.

7. Personally, however, I think it probable that the Maliks will be unable to make anything like a final settlement or prevent the worse behaved sections running up their account still higher. We must then resort to a blockade or an expedition, and after the operations a redistribution of allowances will be practicable and expedient. But then again the tribe is so *democratic*, and members of it attain to prominence and notoriety so rapidly, that it is quite possible that a year or two later men without allowances will have risen* whose recently acquired influence makes itself felt in their sections and who will commit offences until their claims are satisfied, as their predecessors did. In fact, I doubt if under any circumstances the tribe can be kept in order without constant punitive expeditions, unless we occupy some position more near the heart of their country† like Kundiwam.

* This can be provided against in all probability.
W. R. H. MERK.

† This will infallibly lead to an occupation of the whole country.
W. R. H. MERK.

8. As regards the question of individual as against tribal responsibility, it does not seem to me advisable to go in wholly either for the one or the other. On the one hand we are in very close relations with the tribe now; their bahirs stream down to the plains;‡ they hold land in British territory; some of them are even permanent residents there; while we occupy posts on the border of their country, where our officials are in continual touch with them. We cannot therefore treat them in quite the same way§ as if there was a close border between us and them, for if by way of enforcing tribal responsibility we put pressure on every member of the tribe found inside our territory, we should discourage their trade, prevent their settling down there, and generally create among them a feeling of uneasiness and insecurity which will seriously impair our relations. On the other hand, if we only aim at the punishment of individual offenders or the sub-sections to which they belong, we shall in most cases fail‖ to secure the former and find great difficulty in realizing the fine imposed from the latter. I would therefore adopt the middle course of putting pressure on the larger sections in the more serious offences (if the actual offenders or their sub-sections cannot at once be punished) and in less serious offences of endeavouring to bring the case home to individual offenders or their sub-sections with the least possible delay, at the same time not losing sight of the ultimate responsibility of the larger section and enforcing that if the case cannot be settled otherwise. At any rate to suddenly adopt now the principle of tribal responsibility *in toto* when the other system has been followed for several years past would involve the risk of a serious rupture of our friendly relations with the tribe.

‡ They have always done that.
W. R. H. MERK.

§ We do not find this to be the case elsewhere in similar circumstances.
W. R. H. MERK.

‖ In almost all cases failure is certain.
W. R. H. MERK.

Annexure 5.

Telegram from S. S. Waterfield, Esq., to Commissioner, Derajat, dated 4th June, 1900.

Wire was cut on night of 2nd near to Zaranioba within sight of Karab Kot. Was mended in my presence yesterday. Have just heard wire cut in same place again last night. Officer Commanding, Wana, wires to-day. *Begins.* One shot from Kotkan fired on convoy this morning at 7.30 a.m. No damage done. *Ends.* It is evident gangs of Mahsuds are out with

intention to injure Government property. With regard to robbery of dâk, attack on Khajuri Kach picket, theft of carbine from Jandola, chief Maliks were written to, but none have replied, nor have any efforts been made by Maliks to clear up these or former cases. Am expecting chief Maliks in here to-morrow and next day. The account against Mahsuds is increasing daily. Have you any special orders for me to convey to Maliks?

Annexure 6.

Telegram from Commissioner, Derajat, to Political Officer, Wana, dated 5th June, 1900.

Your telegram. Please tell the Maliks from me that the position and their conduct is very unsatisfactory, and that they must do their duty on pain of incurring the severe displeasure of Government, to whom the present state of affairs is being reported. You should point out to them that this kind of thing cannot continue, and that it was expected that after the March settlement there would be an improvement, whereas matters remain the same as before. Please report by letter result of your interview.

Annexure 7.

Letter from S. S. Waterfield, Esq., Political Officer, Wana, Southern Waziristan, to the Commissioner and Superintendent, Derajat Division, dated 12th June, 1900.

I have the honour to inform you that on the 9th-11th May, 1900, I interviewed the Mahsud Maliks. I had summoned 22 of the chief Maliks to come in and talk over matters referring to tribal responsibility and to arrange for a more speedy settlement of cases. Instead of only 22 Maliks being present about 150 came in. I first explained to the chief Maliks my proposals, which, briefly put, are:—Maliks of sections are responsible to Government for offences committed by members of their sections, and are bound by agreement to give redress for such offences; that in cases when sectional Maliks have not the power to coerce offenders, then the tribal Maliks, *i.e.*, Maliks of other sections, should step in and bring pressure to bear on the offenders.

I also gave to the Maliks the message conveyed in your telegram, dated 5th June.

I then dismissed the chief Maliks, asking them to talk over my proposals with the others, and promised to meet the whole of the Maliks after two hours. On again meeting the jirga of Maliks I explained to them that the present state of affairs was most unsatisfactory; that since the recent settlement come to in March last a number of serious offences had been committed by Mahsuds, the majority of which were offences directly against Government; that in spite of intimation of these offences having been committed having been sent to the Mahsud Maliks, not a single Malik had made any attempt to assist in the detection of the offenders or to arrange any settlement of these cases; and that consequently it seemed to me necessary that some arrangement should be made between the Maliks and myself by which speedy settlement of offences would be effected, and by which in future punishment should fall on the real offenders, and not, as under the existing system, upon the Maliks and other innocent persons.

I clearly pointed out that I had no intention of giving any orders on the subject, but that I left the matter absolutely in the hands of the Maliks.

I pointed out that what seemed to me most necessary was that, when the time comes for rendering service, the Maliks should unite and bring pressure upon the offenders or the offending section, and force them to give

redress for the offence committed; that were the Maliks to combine in this way they would undoubtedly be strong enough to control their turbulent sections. I further explained to them that my object in asking them to come to some such an arrangement with me was that the power for good of the Maliks would be strengthened, and that, in future, by combination, they would have the power of forcing the real offenders to redress the wrongs they had committed, instead of, as has been the custom up to date, the Maliks and other innocent members of the tribe having to suffer for the offences committed by others. The matter was discussed with the Maliks on 9th, 10th and 11th, but eventually they declared that they could not come to agree to any new system being introduced, and preferred to stand by the old system, and they gave me in a written agreement putting forward their wishes as to how cases should be settled. This is as follows:—

(1) We, Mahsud Maliks, wish that the real offenders should be adequately punished.

(2) If the Maliks responsible have not the power to impose adequate punishment on the real offenders, then the Political Officer should assist the Maliks with troops or with the Militia.

(3) If this cannot be done, then the old system of gaining redress should be followed, which is as follows:—

The Maliks responsible shall bring in the suspected persons on safe conduct; if found guilty they should be allowed to return with the Maliks, and the latter will then be responsible for giving redress. If the Malik of the offenders "Kirri" is powerless to give redress, then only the sectional Maliks should be called in to assist.

The chief argument put forward by the Maliks against the introduction of a new system such as I proposed are:—

(*a*) It is impossible, owing to the numerous feuds existing between them, for the Maliks to combine.

(*b*) Even if they could and did combine to bring pressure on real offenders, each one of them would be in danger of being murdered,* and they are not prepared to take this risk.

* This is a sound reason and a real danger.
W. R. H. MERK.

(*c*) They consider that the allowances paid to them by Government are on account of past services and [by receiving]† such allowances does not enforce responsibility upon them to settle cases.

† The receipt of ?
W. R. H. MERK.

(*d*) That tribal responsibility has never‡ up to date been enforced, and the Maliks who receive allowances are unable to coerce and control turbulent gangs or sections of the tribe.

‡ This is incorrect.
W. R. H. MERK.

(*e*) That in making the settlement in March last they were induced by the "Master" (*i.e.*, Tej Bahn, late Head Clerk to Commissioner, Derajat) to agree to the proposals put forward by Mr. Anderson.

They declare that at the time they pointed out to the Commissioner that this settlement would have no good effect, but would rather incite Mahsud raiders to further crimes. They also declare that they were promised assistance of troops to coerce turbulent sections; also that when the Militia should be raised the Maliks§ might always make use of it to coerce those over whom they have no influence.

§ I have specially guarded against this idea in my note of instructions regarding the raising of the Militias.
W. R. H. MERK.

As soon as I saw that the Maliks were averse to the introduction of any new system, I stopped the discussion, and informed them that I would continue to work on the old lines, but that I expected the Maliks to exert themselves more to maintain control of their several sections and to render me proper assistance in bringing cases home to the real offenders. I then put before the jirga the following cases, which have been committed by Mahsuds since the settlement made in March. These are:—

(1) The Kurram raid case, in which 23 camels belonging to Powindahs were looted by Aimal Khel and Malikdinai Mahsuds. Ten camels have been recovered, but there is still a balance of 13. No fine was imposed for this offence.

(2) The Spin raid case, which occurred on 23rd April, 1900, and in which 170 camels belonging to Miani Powindahs were looted by a gang composed of Darwesh Khels and Mahsuds. The Darwesh Khels concerned have been arrested and punished, but with the exception of restoring 9 camels out of the 140 which fell to the share of the Mahsuds, the Maliks have done nothing to get this case settled. In this case also one of the Powindahs was shot by a Mahsud.

(3) The robbery of the mail bags in the Tiarza Nullah on night of 20th May, 1900. In spite of repeated letters to the Maliks to exert themselves to get this case settled, no assistance has been given by any Malik. The mail bags are with the Mullah Powindah.

Doubtful.
W. R. H. MERK.

(4) The attack on the water picket at Khajuri Kach, the wounding of a sepoy of the 27th Punjab Infantry, and theft of three Martini-Henry rifles, 42 cartridges and two belts. This case occurred on 23rd May. The Maliks were written to to make enquiries and let me know who were the raiders, but have taken no steps whatever to enquire into the case.

(5) The theft of a Cavalry Martini-Henry carbine from the Jandola Post. Suspicion points to members of the Shingis as being the offenders. Maliks have taken no steps to recover the carbine or to punish the offenders.

(6) Four cases of cutting the telegraph wire during April and May. No trace of offenders yet obtained.

(7) Firing on the convoy from the Kotkan Hill by a party of Mahsuds, about two miles from Wana Post. The offenders were seen by a Public Works Department contractor making off towards Mahsud country.

(8) Wounding of a levy sowar escorting the mails between Zam Post and the hills. Offenders said to be Gunge Shingi. Maliks though written to have taken no steps in the matter.

(9) Raid on a Bhittanni in Tank Ilaqa and murder of a Bhittanni who followed up raiders. This case was committed by Mauladad, Shingi Mahsud. Case was put before Maliks, who state they have no power over Mauladad.

(10) Raid in Spin by Khalo, Abdurrahman Khel, and theft of 20 camels. Maliks say they have no power over Khalo.

Besides the above-mentioned cases some 40 cases of petty raids along the Tank border are pending against the Mahsuds. These have been committed during April and May, 1900. The Maliks, when asked how they intended settling these cases, asked for a week's grace, so that they might consider the subject. I have ordered them to meet me here on the 18th June, when I will hear what they have to say, and will report further.

Annexure 8.

State of the Mahsud Tribe and relations therewith.

Having only arrived in Wana in April last, and never before having served in the Derajat, I cannot claim to have an intimate knowledge of the Mahsuds. I can, however, claim to have had six years' experience of political working with Afridis, Mohmands, Swatis and Bajauris, and to be thoroughly acquainted with the system of political working carried out on the Peshawar Border.

I have had opportunities of observing the results of the system of political working carried out here, and I cannot say the results compare favourably with those attained on the Peshawar Border. In my opinion the principal defects in political working with the Mahsuds are:—

(*a*) That instead of tribal responsibility, individual responsibility is enforced; this tends to delay the settlement of cases, and to bring upon the tribe such an enormous load of debt that it is impossible for the tribe to clear itself.

(*b*) The majority of Maliks have little or no influence over their fellow-tribesmen.

(*c*) The allowances paid by Government are, instead of being paid to the tribe as a tribal allowance, eaten up by a number of so-called Maliks who do nothing for them in return.

Since my arrival in Wana I have had opportunities of meeting all the principal Maliks of the Mahsuds tribe as well as many of the minor Maliks and of discussing with them the above defects which I have noticed. From these discussions and from my own observation of the action of various Maliks in their relations towards Government, I venture to put forward the following opinion:—

Owing to the fact that so-called Mahsud allowances are not shared by the tribe as a whole, but are merely paid to a certain number of Maliks, the tribe as a whole does not consider itself in any way bound by any obligation to Government. Roughly speaking, about one-third of the tribe follow the lead of the Maliks, and the remaining two-thirds follow their own sweet will, and consider themselves to be the equal of anybody. The Mahsud, on his own confession, being a born thief and highway robber, the result of this state of affairs is that there can be no peace in the country.

Again, the Mullah Powindah is doing all he knows to discredit most of the Maliks with the tribe in order to increase his own power, with the hope of eventually forcing Government to consider him as the leader of the tribe.

The Maliks declare their inability to exercise any control over the Mullah, and the consequence is that any Mahsud whom the Maliks may wish to coerce at once goes over to him for protection. A recent example which clearly shows the weakness of the Maliks is the case of the escaped hostage Mianji, Abdurrahman Khel. The Maliks promised to bring him back or to bring in his two brothers as hostages in his place. The whole family promptly fled to the Mullah, and the Maliks declare that they are now powerless to bring in any of them.

I venture to state that the system of political action carried out is greatly to blame for the want of control over the tribe and for the difficulties experienced in bringing pressure to bear upon the tribe. It has been the custom in obtaining redress for offences committed for responsibility to be enforced upon, firstly, the original offenders, secondly, if that fails, as it always does, upon the section or sub-section to which the offenders belong; the remaining sections of the Mahsuds consider that they have no concern in the matter and are in no way responsible for seeing that redress for the wrong is made. It is owing to this custom, which the Mahsuds* refuse to have changed, that cases remain so long unsettled, and eventually the total indebtedness of the Mahsuds

* *i.e.* the Maliks.

W. R. H. MERK.

amounts to such an enormous sum that it is impossible for them to liquidate the debt. Then, as the Maliks themselves say, they have to bear the punishment by forfeiture of their allowances, and the real offenders get off scot-free, and are merely incited to commit further crime. As I have already pointed out to the Maliks, the only cure for this evil is that they should unite, and by their combination bring such pressure to bear on the turbulent members or sections of the tribe that they cannot resist the Maliks.

This suggestion, however, the Maliks, though allowing it is a sensible one, say that they cannot carry out. As far as I can gather, the allowances to Maliks were originally fixed on the information given by a small number of well-known and prominent members of the Mahsud tribe, who, only naturally, in order to strengthen their own position, principally put forward only the names of men of their own party to receive the smaller allowances. The consequence of this is that these so-called 2nd, 3rd, 4th, and 5th Class Maliks, with a few exceptions, consider that they are in no way responsible for the control of their sections, and from what I have seen they live up to this idea, take their allowance, and do nothing.

I have no doubt that had the sections and sub-sections of the tribe been permitted to elect to whom and in what shares the allowances should be paid, as was done in the settlement of the Mohmand allowances,* several of these men would have received no allowances at all, and in their place men with the greatest influence in their sections would have been recognized as Maliks.

* In 1896.
W. R. H. MERK.

From what I have observed some sections of the Mahsuds, such as the Shabi Khels, Garerais, Jalal Khels, Band Khels, have reason to be discontented with the amounts they receive as allowances,† as compared with those received by other sections. The Shabi Khels are said, owing to their numbers and influence, to have a right to a half share of the Alizai section, whereas by the present arrangement they receive a little more than a one-fourth share. The Garerais are a sub-section of the Datchi Khel, and out of a monthly allowance of Rs. 251 enjoyed by the Datchi Khels, they only receive an allowance of Rs. 34.

† *Viz.*, to the Maliks; there are no tribal allowances among the Mahsuds.
W. R. H. MERK.

The Jalal Khels are a sub-section of the Nana Khel Bahlolzais, who receive a monthly allowance of Rs. 460, of which the Jalal Khels receive Rs. 40. The Jalal Khels in numbers and influence are in every way equal to the Abdurrahman Khel sub-section, which receives Rs. 151 per mensem.

The Band Khels are a sub-section of the Bahlolzais, the other sections being the Aimal Khels, Nana Khels and Shingis; yet, out of a total allowance of Rs. 1,154 per mensem enjoyed by the Bahlolzai section, the Band Khel receive only Rs. 39. The above examples are, in my opinion, sufficient to show that the Mahsud allowances were not apportioned out in fair shares, and also to show that the discontented sections have some reason for their discontent.

I agree with Mr. Watson that the majority of the Maliks and their special following are well disposed towards Government in so far that they do not desire a rupture in the existing relations. From my experience of the Maliks so far, I have found almost all of them very ready to give advice as to the treatment of offending sections, but when called upon to do their own work and to exercise control over the sections for which they are responsible, they one and all declare that they have not the power.

In one or two cases which have come to my notice lately they have not the will, notably the Badshah Khan, Shah Salem, Alizais, Fateh Khan, Gulpir and Khani Zaman, Shingis. The Maliks have themselves declared to me that they consider that the allowances they receive are due to them for past services, and do not consider that in return for these allowances they are bound to serve Government. They persist in saying that each

Malik of a section is responsible for obtaining redress for any offence committed by his section or any member of it, but that tribal responsibility has never been imposed upon them,* and that they are unable to combine and bring tribal pressure to bear on offenders in order to redress wrongs for Government. The present system of dealing with the Mahsuds is impossible, as will be understood when it is known that since March last the bill against the Mahsuds for offences committed since by them amounts on a rough calculation to Rs. 15,000 for compensation alone, not counting fines. Not a single case has been settled, and I am powerless to take any forcible measures against them, as, if I were to do so, the March settlement would never be completed.

* This is incorrect: tribal responsibility was enforced till 1890–91.
W. R. H. MERK.

S. S. WATERFIELD,
Political Officer, Wana,
Southern Waziristan.

The 17th July, 1900.

Annexure 9.

Letter from S. S. Waterfield, Esq., Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated Wana, 18th July, 1900.

With reference to your letter, dated the 2nd July, 1900, I have the honour to forward the statement called for.

Annexure 10.

STATEMENT A.

Statement of Offences committed by Mahsuds against Government or Government Servants, or British Subjects or their Property.

Serial No.	Date of Occurrence.	Place of Occurrence.	Names and Detail of Complainants.	Nature of Offence, briefly.	Details of Offenders, briefly.	What Reparation made or Punishment Inflicted.	Amount of Compensation due, also Fine due or proposed.
1	25th April, 1900	Gul Imam	Asa Ram, son of Ganda Ram, Ganbhir, of Gul Imam.	On the night of 24th-25th April, 1900, the thieves broke into the complainant's shop and took off clothing and property. The value of stolen property not yet explained by the complainant.	Unknown. Suspicion on Mahsuds.	Nil	Nil. A compensation will be proposed on proof according to the statement of the complainant.
*2	13th April, 1900	Pir Kachh	Khadim, son of Sher Khan, caste unknown, of Tank.	On April 13th the complainant was carrying his atta from Pir Khan water mill to Tank when he was set upon by 12 raiders, who robbed him of his atta and clothing worth Rs. 15–6–0.	Twelve thieves; names unknown (Mahsuds suspected).	Nil	Nil. A compensation of Rs. 15–6–0 shall be imposed on proof.
*3	23rd April, 1900	Near Tank... ...	Inayat, son of Sahrab, Garibban (coachman).	On 22nd-23rd April, 1900, thieves carried off one bullock valued at Rs. 27.	Unknown. Mahsuds suspected.	Nil	Nil. A compensation of Rs. 15 shall be imposed on proof.
*4	27th April, 1900	Nasran	1. Naurang, son of Muhammad Yar, 2. Muhammad Yar, son of Nawaz, 3. Surkamand } Nasirs of Nasran.	On 26th-27th April, 1900, the complainants' four bullocks, worth Rs. 60, were carried off; two of them have been recovered, and tracks of other two bullocks led up to Shuza Pass.	Four thieves; names unknown. Mahsuds suspected.	Nil	Nil. A compensation of Rs. 30 shall be imposed on proof.
*5	26th April, 1900	Near Jatta... ...	Mamid Khan, son of Bazu Jatt (camel driver), of Khizrzai.	The complainant with his four companions was attacked on his way from Utar to Gomal by thieves, who carried off his clothes, worth Rs. 1–3–0.	Five thieves; names unknown. Mahsuds suspected.	Nil	Nil. A compensation of Rs. 1–3–0 shall be imposed on proof.
*6	8th April, 1900...	Chupar road bridge	1. Amar Din, son of Mian Khan, Ali Khel. 2. Aqil Shah, blacksmith, of Ali Khel.	The complainants on their way back to Ali Khel were attacked by some thieves, who carried off two camels, some clothes and other property, worth Rs. 110–8–0. Tracks led to Zam Pass.	Four thieves; names unknown. Mahsuds suspected.	Nil	Nil. A compensation of Rs. 110–8–0 shall be imposed on proof.

Statement of Offences committed by Mahsuds against Government or Government Servants, or British Subjects or their Property—continued.

Serial No.	Date of Occurrence.	Place of Occurrence.	Names and Detail of Complainants.	Nature of Offence, briefly.	Details of Offenders, briefly.	What Reparation made or Punishment Inflicted.	Amount of Compensation due, also Fine due or proposed.
*7	26th April, 1900	Mullazai	Zarif Khan, son of Surat Khan, carpenter, of Murtaza.	On the night of 25th–26th April, 1900, a few thieves carried off one camel, worth Rs. 50.	Unknown. Mahsuds suspected.	Nil	Nil. A compensation of Rs. 50 shall be imposed on proof.
*8	24th April, 1900	Kazi Watermill ...	Alam Khan, son of Malik Khan, Kundi, of Tank.	On the night of 23rd–24th April, 1900, a few thieves carried off two camels, valued at Rs. 170.	Unknown. Shingi Mahsuds suspected.	Nil	Nil. A compensation of Rs. 100 shall be imposed on proof. — Not explained why compensation less than the value of the camels is proposed. W. H. Merk, Commissioner.
*9	25th April, 1900	Gomal Nullah ...	1. Allahdad Khan, son of Buland Khan. 2. Zarif Khan, Kharoti Powindah.	Some thieves carried off 17 cows and 22 goats out grazing near Gomal Nullah.	Unknown. Mahsuds suspected.	Nil	Nil. A compensation of Rs. 310 will be proposed when the case is proved.
*10	30th April, 1900	Nawaz Kot ...	Baz Khan, son of Shadi Khan, Sheikh, of Kot Nawaz.	Complainant was fired at and wounded by some raiders while he was watching his own crops.	Do.	Nil	Nil. A compensation of Rs. 360 will be proposed when the case is proved.
*11	23rd April, 1900	Near Jatta... ...	Sultan, son of Suleman, Dhobi (washer), of Maddi.	The complainant with his companion was driving camels loaded with Commissariat stores towards Khajuri Kach; on reaching Jatta he was attacked by raiders, who robbed him of one camel.	Do.	Nil	Nil. A compensation of Rs. 50 will be proposed when the case is proved.
*12	13th April, 1900	Kot Nawaz ...	Ayan-ud-din, son of Abdul Halim, Sheikh, through Azmat Khan, Daffadar.	The complainant was robbed of his clothing, worth Rs. 17–10–0, and a sheep was carried off by thieves while he was in his own land.	Four thieves. Unknown. Mahsuds suspected.	Nil	Nil. A compensation of Rs. 20 will be proposed when the case is proved.

13	28th April, 1900	Azim Kot	1. Dauran, son of Muhammad Khan. 2. Some other Miani Powindahs.	Complainants' 45 camels out grazing near Kot Azam were raided and carried of by 20 Mahsuds. The value of camels reported is Rs. 2,250.	1. Khalu, 2. Shah Guli, 3. Shahrang, 4. Banocha Khan, 5. Muhammad Ali, 6. Naijam, Abdurrahman Khels. 7. Asal Khan, Guri Khel, with 13 others.	Nil	Nil. Rs. 500 fine and compensation of Rs. 2,250 will be proposed when the case is proved.
14	4th April, 1900...	Near Kulachi ...	1. Khan, 2. Faizulla, 3. Shah Jahan, Miani Powindahs.	The complainants on their way to Kulachi from Shiranni country were attacked by five thieves and robbed of four camels, worth Rs. 360, and Rs. 260 in cash.	Five thieves. Unknown	Nil	Nil. Rs. 200 fine and compensation of Rs. 200 for camels, and Rs. 260 cash will be proposed when the case is proved.
*15	17th April 1900	Tarkha Shakh ...	Hakim, son of Khalil, "Mochi" of Luni. 2. Khanik, son of Bhai Khan, Hassan Khel.	The complainants were proceeding to Luni from Manjhi when they were set upon by 10 thieves, who carried off three cows and other property.	Ten thieves. Unknown	Nil	Nil. A compensation of Rs. 50 will be proposed when the case is proved.
*16	16th April 1900	Nawaz Kot ...	Khal-ud-din, Post Office, Kashmir Kar, through Khan Gul, Levy foot.	The complainant's house was broken into and his property, worth Rs. 13-12-0, carried off.	Unknown	Nil	Nil. A compensation of Rs. 14 will be proposed when the case is proved.
*17	30th April, 1900	Do. ...	1. Shuja-ul-Mulk, son of Pir Wali, 2. Guldak, son of Salih Khan, Mianis of Nawaz Kot.	The complainants' wheat crop was cut down by thieves; valued at Rs. 12.	Do.	Nil	Nil. A compensation of Rs. 12 will be proposed when the case is proved.
*18	Do.	Kirri of Bhittannis	Zarif Khan, son of Sher Khan, Kharoti Powindah living in Pathan Kot.	On the night of 29th-30th April, 1900, the complainant's four donkeys, worth Rs. 139, were carried off by thieves.	Do.	Nil	Nil. A compensation of about Rs. 40 will be proposed when the case is proved. Not explained why only Rs. 40 compensation is proposed. W. R. H. MERK, Commissioner.
19	3rd May, 1900 ...	Kirri Jani Kai ...	1. Daulat Khan, son of Jhangi Khan, Waraspur, of Kirri Jani Kai.	On the night of 2nd-3rd April, 1900, complainant's two bullocks, worth Rs. 30, were carried off by thieves. A chigha turned out from Janiki Kirri and got over the thieves at Spinkai Raghza, and exchange of shots resulted in the death of Laghar and wounding of Amaldar, Bhittannis, Chighawals.	Mauladad, Shingi, and three others.	Nil	Nil. Fine of Rs. 1,000— Rs. 360 blood-money; Rs. 100 for wounding of Amaldar; Rs. 30 as compensation for bullocks; has been imposed.

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Statement of Offences committed by Mahsuds against Government or Government Servants, or British Subjects or their Property—continued.

Serial No.	Date of Occurrence.	Place of Occurrence.	Names and Detail of Complainants.	Nature of Offence, briefly.	Details of Offenders, briefly.	What Reparation made or Punishment Inflicted.	Amount of Compensation due, also Fine due or proposed.
*20	24th May, 1900 ...	Kirri Jangi ...	Piaru, son of Zaman, sweeper, of Kirri Jangi.	On the night of 23rd-24th May, 1900, one horse, worth Rs. 15, belonging to the complainant, was carried off by thieves.	Unknown	Nil	Nil. A compensation of Rs. 15 will be proposed when the case is proved.
*21	26th May, 1900 ...	Khanwand	1. Jangi Khan, 2. Khaisar Khan, } Mianis of Murtaza.	Complainants' seven sheep, worth Rs. 48-8-0, were stolen.	Do	Nil	Nil. A compensation of Rs. 30 will be proposed when the case is proved,
*22	15th May, 1900 ...	Mian Buta water-mill.	Kamar Din, son of Ghulam Mahiy-ud-din.	On the night of 14th-15th May, 1900, the complainant's one sword and seven bags of atta, worth Rs. 72-4-0, were carried off.	Twelve thieves. Unknown.	Nil	Nil. A compensation of Rs. 70 will be proposed when the case is proved.
*23	4th May, 1900 ...	Mauza Budh ...	Faqir, son of Nawaz, Sheikh, of Garra Budh.	On the night of 3rd-4th May, 1900, some thieves broke into the complainant's house and carried off one gun and other property worth Rs. 24-8-0.	Unknown	Nil	Nil. A compensation of Rs. 125 will be proposed when the case is proved.
*24	4th May, 1900 ..	Umar Khel ...	Mussammat Lamki, daughter of Almar Khan, Dauran, Khel, of Umar Khel in Mullazai Thana.	On the night of 3rd-4th May, 1900, thieves broke into the complainant's house and carried off four goats and three bags of wool and some clothing worth Rs. 22-12-0. Tracks led up to hills.	Unknown. Mahsuds suspected.	Nil	Nil. A compensation of Rs. 50 will be proposed when the case is proved.
*25	28th April, 1900	Murtaza	1. Gandapura, 2. Khaisar Khan, } Mianis. 3. Saidal, 4. Isa Khan, } Lambardars of Kot Nawaz and Murtaza.	On the night of 27th-28th April, 1900, the complainants' wheat crop was cut down by the thieves, which is estimated at Rs. 450.	Unknown	Nil	Nil. A compensation of not more than Rs. 100 will be proposed when the case is proved. — Not explained why only Rs. 100 compensation is assessed. W. R. H. MERK, Commissioner.

26	27th April, 1900	Gang toba near Chaudhwan	Abdul Fikar Shah, &c., Powindahs of Khurasan, encamped near Gang toba.	On the night of 26th-27th April, 1900, the complainants were attacked by thieves, who robbed them of clothes and other property valued at Rs. 251-14-0.	Unknown	Nil	Nil. A compensation of about Rs. 200 will be proposed when the case is proved.
27	22nd April, 1900	Chappra Khulla ...	1. Juma Khan, 2. Jamal Khan, 3. Hassan Khan, } Mianis.	On 22nd April, 1900, the complainants were attacked by a large gang of thieves consisting of 80 men and robbed of 170 camels.	This raid was committed by 11 Zalli Khel and 13 Michi Khel Mahsuds, Malik Denais, Abdurrahman Khels, &c.	Eleven Zalli Khels were found guilty by the jirga and punished judicially as follows:— 1. Mihr Jan, six months' imprisonment. 2. Allahdad, one year's imprisonment. 3—8. Two years' imprisonment. 9—11. Not punished as yet as they absconded. Each was fined Rs. 100, which will be made over to complainants if realized. As the complainants have gone to Khurasan, the case will be tried against the Mahsuds when they return. Rs. 5,760 will be imposed on the Mahsuds as follows:— Rs. Blood-money ... 360 Compensation for camels ... 5,400 5,760	Compensation due from Mahsuds shall be Rs. 5,400 and blood-money 360 5,760, and from Zalli Khels Rs. 1,100.
28	31st March, 1900 1st April, 1900 ...	Khajuri Kach ...	Kher Khan, son of Samundar Khan of Kirri Jahan Khan Nasir.	On the night of 31st March, 1900, some thieves attacked Kirri of Jahan Khan and carried off four camels.	Unknown	Nil	A compensation of Rs. 200 will be proposed when the case is proved.
29	2nd April, 1900...	Sado Chilla ...	1. Ram Singh, Ngandioba, Bania. 2. Mussammat Bhag Bhari.	The complainants were attacked by 15 raiders, who took away their ornaments and some other property valued at Rs. 133-8-3. These were coming along with convoy while robbed owing to their being left far behind the convoy.	Do.	Nil	Compensation of Rs. 133 will be proposed when the case is proved.

Statement of Offences committed by Mahsuds against Government or Government Servants, or British Subjects or their Property—continued.

Serial No.	Date of Occurrence.	Place of Occurrence.	Names and Detail of Complainants.	Nature of Offence, briefly.	Details of Offenders, briefly.	What Reparation made or Punishment Inflicted.	Amount of Compensation due, also Fine due or proposed.
30	21st May, 1900 ...	Wucha Tiarza ...	Empress	Government dak was looted in Wucha Tiarza at about 8 a.m. on 21st May, 1900, by some eight raiders.	Duranais, Senai, son of Khidrai, Nekzan Khel, Amrdin, Abdullai, Juma, Afzal, Giga Khels, &c.	Rs. 2,000 fined	Rs. 2,000 fined. Compensation Rs. 500.
31	25th May, 1900...	Khajuri Kach ...	Do, ...	Fifteen raiders attacked the water picket, Khajuri Kach, consisting of three Sepoys and one Havildar and took away three Martini-Henry rifles and 44 cartridges and two belts. One Sepoy wounded in the attack.	(1). Zalumme, Shingi, (2). Pannai brother of Zalumme, (3). Mianji, Abdurrahman Khel, with three others.	Compensation Rs. 1,800, price of three rifles, pouch, &c.	Due from Mahsuds Rs. 3,800 as follows :— Rs. Fine ... ... 2,000 Price of three rifles 1,500 Wound price ... 200 Price of goods ... 100 Total 3,800
32	25th May, 1900...	Military Post, Jandola.	Do.	On the evening of May 25th a Martini-Henry carbine, No. 211, with a pouch, belt and 20 rounds were stolen from Shahwali, Sowar, 5th Punjab Cavalry.	Shah Jahan and Mirajan, Shingis, Boji Khels.	Rs. 600 has been imposed as compensation as well as fines.	Due from Shingis Rs. 600 as follows :— Rs. Compensation of rifles ... ... 300 Price of belt, &c. ... 100 Fine ... ... 200 Total 600
33	4th May 1900 ...	Grazing ground, Karkan.	1. Haidar Shah, 2. Umar Shah, 3. Gul Muhammad Shah, } Syads, of Kirri Khoedad Khan.	On the night of 3rd-4th May, 1900, complainants' 14 camels, worth Rs. 840, were carried off by thieves from the grazing-ground of Karkan.	Unknown	Nil	Fine of Rs. 500; compensation Rs. 840 will be proposed when the case is proved.
34	5th May, 1900 ...	Ghwalwa Khurra...	1. Said Ahmad, Luni, 2. Sikandar, son of Mawal. 3. Lal Khan, 4. Bahar Khan, } Mian Khels, of Khurasan.	On 5th May, 1900, the complainants Kirris of Dotanis on their way from Nili to Khajuri were attacked by a gang of 200 badmashes, carried off two camels worth Rs. 100, wounding and killing four camels, clothes worth Rs. 900 and Rs. 600 Kabuli in cash.	Do.	Nil	Nil. Compensation of Rs. 1,600 will be proposed as follows :— Rs. Two camels ... 100 Clothing ... ... 900 Cash ... ... 600 1,600 when the case is proved, *i.e.*—Rs. 1,000 British Rs. 600 Kabuli.

35	5th May, 1900 ...	Basta Kach ..	Ghulam Rasul, son of Paind Khan, Nasir, of Kirri Shah Muhammad Nasir, encamped at Panyala.	On 5th May, 1900, complainant's four camels worth Rs. 200 strayed near grazing Basta Kach.	Do.	Nil	Nil. A compensation of Rs. 200 will be proposed when the case is proved.
36	15th May, 1900...	Three miles from Jandola towards Haidari Kach.	Empress through Post Master, Haidari Kach.	On 15th May, 1900, Post Master, Haidari Kach, wired that the telegraph wire was cut by some badmashes.	Do.	...	Rs. 50 fine has been imposed on Mahsud tribe.
37	10th April, 1900	Shirani Pass ...	1. Muhammad Afzal, 2. Shirin, 3. Baddo, 4. Muhammad Ashraf. } Suleman Khels.	On 10th April, 1900, complainants were robbed of Rs. 2,000 Kabuli by robbers near Gandi Muza Khan.	1. Shahwarmin, son of Lale Gul, with four others, 2. Asal Khan, 3. Kipat Khan, with six other Guri Khels.	Nil	Nil. Compensation of Rs. 2,000 will be proposed when the case is proved.
38	1st April, 1900 ...	Unknown	Dadu Khan, Dawat Khel Powindah of Kirri Gul Khan at Kulachi.	Twelve camels and five goats out grazing in the Shirani Pass were carried off by thieves.	Unknown	Nil	Compensation of Rs. 188 will be proposed when the case is proved.
39	2nd April, 1900...	Hissar Pass ...	Ghaza Khan, son of Haibat Khan, Mandi Khel, Nambardar of Kirri Ahmad Shah.	On 2nd April, 1900, complainants 38 goats, valued at Rs. 114, and three cows, valued at Rs. 45, were carried off by thieves.	Do.	Nil	Compensation of Rs. 140 will be proposed when this case is proved.
40	24th May, 1900...	Zam Khulla ...	Empress through Maghar Khan, Bhittanni Sowar.	On 21st May Dâk runners were carrying Government dâk from Gandola to Tank. At Zam Khulla Maghar Khan, Dâk badraga, was fired at by thieves and wounded in the wrist.	Nil	Fine of Rs. 200 and Rs. 100 for wounding the Levy Sowar will be imposed.	——
41	1st April, 1900 ...	Nurragai	Dad, son of Rakkai, Dawat Khel.	On 1st April, 1900, complainant's nine cows, valued at Rs. 135, and five goats, valued at Rs. 15, were carried off by thieves.	Unknown	Nil	Nil. Compensation of Rs. 142 will be proposed when the case is proved.
42	24th–25th May, 1900.	Tank Serai... ...	Tahlu Ram, son of Chothu Ram, of Tank.	On the night of 24th-25th May, 1900, some raiders broke into the house of complainant and carried off ghi, &c., valued at Rs. 126-8-0.	Do.	Nil	Nil. Compensation of Rs. 126 will be proposed when the case is proved.
43	26th–27th May, 1900.	Murtaza	Saidal Khan, son of Murtaza Khan, Miani, of Kot Murtaza.	On the night of 26th-27th May, 1900, some raiders carried off wheat collected at complainant's door, valued at Rs. 10.	Do.	Nil	Compensation of Rs. 10 will be proposed when the case is proved.

Statement of Offences committed by Mahsuds against Government or Government Servants, or British Subjects or their Property—continued.

Serial No.	Date of Occurrence.	Place of Occurrence.	Names and Detail of Complainants.	Nature of Offence, briefly.	Details of Offenders, briefly.	What Reparation made or Punishment Inflicted.	Amount of Compensation due, also Fine due or proposed.
44	3rd June, 1900 ...	Kurah Kot... ...	Empress	On 3rd June, 1900, telegraph wire was cut with no other damage.	Unknown	Rupees 50 imposed as fine on three chief sections of Mahsuds.	Fine of Rs. 50 is due from three chief sections of Mahsuds.
45	4th June, 1900 ...	Do.	Do.	Do.	Do.	Do.	Do.
46	Do. ...	Mani of Guldad, Wana.	Do.	On 4th June, 1900, some badmashes fired at the convoy proceeding to Ngandioba from Kot Kun hill, but no casualty occurred.	Mahsuds suspected ...	Fine of Rs. 1,000 imposed on three chief sections of Mahsuds.	Rs. 1,000 is due from three sections of Mahsuds.
*47	27th–28th April, 1900.	Tank	Dost Muhammad, son of Mauladad, Powindah Mullah.	On the night of 27th–28th April, 1900, some thieves penetrated into the Kirri of complainant, encamped near Tank, and took away one tent and some vessels, valued at Rs. 77.	Unknown	Nil	Compensation of Rs. 77 will be imposed when case is proved before jirga.
*48	29th–30th May 1900.	Mullazai Kirri, Lakki Michan.	Chela Ram, son of Bihari Ram, through Sher Ahmad.	On the night of 29th–30th May, 1900, some thieves broke into complainant's house and carried off a silver necklace.	Do.	Nil	Compensation of Rs. 10 will be imposed when case is proved before jirga.
49	30th-31st May, 1900.	Tattar Tank ...	Sahib Khan, son of Dinak, Akhund Khel of Tattar.	On the night of 30th-31st May, 1900, some thieves carried off complainant's bullocks, worth Rs. 30.	Do.	Nil	Compensation of Rs. 15 will be proposed when the case is proved.
*50	31st May, 1900 ...	Girni, Thana Gomal	1. Azim Khan, 2. Fateh Mir, } Marzyanis.	On 31st May, 1900, some thieves attacked complainants' cattle and carried off 54, out of which 37 were recovered.	Do.	Nil	Compensation of Rs. 255 will be proposed when the case is proved.
51	29th June, 1900...	Zaranioba	Assim Khan, son of Rustam Khan, Kamr-ud-din, and Moosa, footman badragga.	On 29th June, 1900, complainant was going with Moosa Khan, badragga, to Khajuri Kach on his way to Zarranni, when some raiders attacked him and carried off Rs. 2 in cash and clothes worth Rs. 10–13–6, and also robbed of badragga's property as follows :— Rs. A. P. Knife ... ... 3 0 0 Kabuli. Government belt 2 8 0 British.	Do.	Nil	Compensation of about Rs. 30 will be proposed when the case is proved.

*52	21st June, 1900 ...	*Jatt*	Dyala Ram, son of Nawal Ram, Kathuria, and Gulla, son of Bahadur, Makkar, &c.	Some six raiders attacked complainants on their way to Gomal and carried off four bags of sugar which was loaded in complainant's rehries, and took Rs. 5 in cash.	Do	Nil	Compensation of Rs. 65 will be proposed when the case is proved.
*53	1st-2nd July, 1900	Military Post, Tank	Sahara, son of Shera, caste Uchara, and Mosalma, son of Gama.	Some raiders stole two camels, worth Rs. 100, of complainants on 1st-2nd July, 1900.	Nil	Nil	Compensation of Rs. 100 will be proposed when the case is proved.

	Rs.	A.	P.	
Total due ... ... =	23,259	1	0	British.
+ 2,600-0-0 Kabuli ... =	1,300	0	0	British.
Total	24,559	1	0	

S. WATERFIELD,
Political Officer, Wana.

Note.—The cases marked * were committed in the Dera Ismail Khan District. Had the offenders been caught, they would have received substantial sentences of imprisonment in addition to fines. I consider, therefore, that fines should be imposed in addition to the compensation proposed in these cases.

W. R. H. MERK,
Commissioner and Superintendent, Derajat Division.

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STATEMENT B.

Statement of Offences committed by Mahsuds in Protected Area against Persons not British Subjects.

Serial No.	Date of Occurence.	Place of Occurrence.	Names and Detail of Complainants.	Nature of Offences, briefly.	Detail of Offenders, briefly.	What Reparation made or Punishment inflicted.	Amount of Compensation Due, also Fine Due or Proposed.
1	20th April, 1900	Spin	1. Sahib Khan, 2. Torak Khan, } Miani Powindahs	On the night of 20th April, 1900, the complainants' 11 camels worth Rs. 550 were carried off by thieves.	Unknown	Nil	Nil. A compensation of Rs. 550 will be proposed if the case is proved.
2	2nd April, 1900...	Wana	Bahadar, Kari Khel... ...	Complainant's brother Juma Khan was detained by the defendant in Khaisara and kept in custody.	1. Adilmiri, 2. Isagai, } Mahsuds, of Khaisara.	Nil	Nil. Fine of Rs. 50 will be imposed on the appearance of the parties.
3	18th May, 1900...	Jandola	Surkamand, Sarah, Bhittanni of Jandola.	On May 18th four cows worth Rs. 60 were carried off by thieves from the complainants.	Gunge Khan, Shingi ...	Nil	Nil. Compensation Rs. 60 will be proposed provided that the case is proved.
4	8th May, 1900 ...	Kirri Suhbatti Kach	Rozi Khan, Bhittanni ...	On the night of 7th May, 1900, about 25 Mahsud thieves attacked the complainant and carried off 40 camels worth Rs. 603 forcibly.	Unknown	Nil	Nil. Compensation Rs. 600 will be proposed on proof.
5	21st May, 1900 ...	Crazing-ground of China Khah.	Warukai, son of Khan Shah, Ji Khel Zilli Khel.	On May 21st four thieves carried off two sheep and 13 cows worth Rs. 204.	Do.	Nil	Nil. A compensation of Rs. 200 will be proposed when the case is proved.
6	26th May, 1900...	Jandola	1. Kabir Khan, 2. Dinak Khan, } Bhittannis.	On the night of 26th May, 1900, some thieves burnt the complainants' 60 maunds of wheat.	Do.	Nil	Nil. A compensation of Rs. 180 will be proposed when the case is proved.
7	27th May, 1900...	Wucha Khurra ...	Nawar Khan, Khojal Khel...	On May 27th a Khojal Khel Bahir returning from Gurgura to Wana with bullocks laden with wood was attacked by several badmashes and robbed of their bullocks. A Khojal Khel Chigha turned out and succeeded in recovering the animals, but one of the chigha party named Gul Muhammad was shot dead by the raiders.	1. Suleman, son of Khushal Khan, Michi Khel. 2. Sarwar, 3. Kundai, 4. Shahi Khan, } Michi Khels. 5. Mokhabbat, Abdurrahman Khel.	Nil	A compensation of Rs. 360 and a fine of Rs. 100 will be proposed when the case is decided. Rupees 360 will be the blood-money and Rs. 100 will be the Government fine.
8	17th May, 1900...	Azrab	Muhammad Afzal, Dotani....	Complainant was robbed of his sword and shield by some raiders, of whom two were recognized.	1. Boshe Khan, son of Bare Khan, Pash. 2. Mohabbat Khan, brother of Sakin, Pash, with some others of Khaisara.	Nil	A compensation amounting to Rs. 15, the value of sword, &c., will be proposed when the case is proved.
9	6th July, 1900 ...	Pasta Khulla in Spin	Piyo Shah, Yargul Khel, &c.	The complainants' cattle were out graziug at Pasta Khulla when nine cows out of them were carried off.	Unknown	Nil	A compensation of Rs. 135 will be proposed when the case is proved. Total due Rs. 2,250.

S. WATERFIELD,
Political Officer, Wana, Southern Waziristan.

Enclosure 13 in No. 2.

Letter from Sir William Cuningham, K.C.S.I., Secretary to the Government of India, in the Foreign Department, to the Chief Secretary to the Government of the Punjab, dated Simla, the 1st October, 1900.

In reply to your letter, dated the 17th of August, 1900, I am directed to acquaint you with the decision at which the Government of India have arrived after perusal of the correspondence and discussion of Mahsud affairs, at two Conferences held at Viceregal Lodge, Simla, on the 4th and 8th of September, in both of which His Honour the Lieutenant-Governor of the Punjab took part.

2. The first question in order of urgency and importance, is that of demanding from the Mahsuds a settlement in full of all fines and claims for compensation outstanding against the tribe, and of enforcing the demand in such a manner that it may speedily be satisfied, and that the Mahsuds may receive a lesson likely to deter them in future from disloyal and disorderly conduct. The Government of India regret to observe that the settlement with the tribe, effected by Mr. Anderson in March, 1900, was little better than a nominal one; and that not only were a number of pending cases left out of consideration altogether, but, in some of those taken up and decided, the punitive fines imposed, or the sums awarded in compensation, were totally inadequate. The Government of India consider that it is impossible to re-open cases which were really disposed of, however unsatisfactorily, in Mr. Anderson's settlement; but that all cases which, though pending before or at the time of that settlement, were not specifically included in it, should now be referred back to the Mahsuds, along with any others that there may be of later occurrence. It is important that all claims whatever against the Mahsuds, including those of an inter-tribal nature of which the settlement has already been undertaken by the Political Officer, should on this occasion be brought to a decision in order that the tribe, after giving satisfaction, should resume its relations to the British Government with a clear balance-sheet. The only exception made should be in respect of any claims which may possibly be brought hereafter by the Afghan Government on account of raids into Afghanistan committed since the demarcation of the frontier. As agreed by His Honour the Lieutenant-Governor, the Commissioner of the Derajat should, as early as possible in November, having regard to the probable duration of the proceedings, and the time required for completing the military preparations in support of a blockade, bring to the notice of the Mahsuds, in jirga assembled, the details and total amount of the claims against them, and, after announcing to the jirga the future policy of Government towards the tribe, allow a certain interval to elapse within which they will have an opportunity of making arrangements for the prompt and complete discharge of their liabilities. Should the Mahsuds refuse to settle, or should they temporise in such manner as to show an evident intention of evading settlement, the Commissioner should present them with a specific demand fixing a period within which they must, upon pain of blockade, comply. On expiration of the period of grace, without submission and compliance on the part of the tribe, the blockade should be declared as soon as the military preparations are ready, and it will be maintained with all possible rigour until further orders. The military preparations which are being made in order to support the civil power in blockading the Mahsuds will be separately communicated for the information of the Lieutenant-Governor. Mr. Merk should submit provisionally without delay such of his proposals for working the blockade as may involve increased political expenditure or the issue of orders by the Government of India.

3. The cases which are to be brought before the jirga of the Mahsud tribe will include claims on account of many and serious offences committed in the Baluchistan Agency Territories. I am to suggest that, with His Honour's permission, the Commissioner of the Derajat might place himself

in communication with the Agent to the Governor-General for Baluchistan, with a view to the Agency being represented at the jirga by a British officer who will be in a position to safeguard the interests of claimants belonging to that part of the frontier.

4. The next point is the suggested change of policy in our future dealings with the Mahsuds, for the introduction of which it is suggested that the Government should utilise the opportunity now afforded of making a general settlement with the tribe. The Government of India agree that the system, hitherto in force, of dealing with the tribe through Maliks who have, to a large extent, been nominated and selected by British officers, has not been a success, and should be abandoned. They agree that the Maliks so selected should no longer be regarded and treated with as the representatives of the tribe, and that negotiations should in future be so conducted that in the case either of the whole tribe or of a section of the tribe there may be reasonable certainty that the views put forward will really represent the popular feeling. The way to ensure that the tribe shall be committed as a whole is to deal in important matters with the jirga of the tribe, and also, when accepting the spokesmanship of any individual, to be certain that he is accepted by the clan which he represents. The tribal subsidies also should be paid to the jirga of the tribe or section for division. The practice of paying to selected individuals should cease, unless the jirga itself makes the selection and desires that the payment be so made. A portion of the subsidy might, however, be reserved for distribution to individuals whose interests it would not be good policy to neglect, but which might suffer in a division of the allowances on an entirely popular or tribal basis. The Government of India also approve of the proposal that time should not hereafter be wasted in unavailing attempts to detect and bring to punishment individual criminals belonging to the tribe. There can be no doubt that adherence to a rigid system of individual and graded responsibility has been productive in the past of great delay in the settlement of cases, and has, therefore, contributed largely to bring about the present situation. The Government of India are convinced, therefore, of the necessity of relaxing this system and of permitting immediate resort, at the discretion of the local political authorities, to tribal or sectional responsibility. At the same time they desire that favourable opportunities of bringing actual offenders to justice should not be neglected, and that punishment should be inflicted on such persons, where this can be conveniently done, either instead of, or in addition to, the penalty upon the tribe.

5. These are the general outlines of the policy which the Government of India are prepared to sanction. As decided at the Conference of September 4th, it is desirable that the Commissioner should himself be responsible for the actual words employed; and there is no wish to fetter his discretion in the matter. Inasmuch, however, as the point now reached may be described as a parting of the ways in our relations with the Mahsuds, and as the Government of India will be bound in the immediate future by whatever is now said, it is important that considerable care should be devoted to its composition, and that a sketch or outline of the manner in which the Commissioner would propose to discharge his task should be submitted in advance to the Lieutenant-Governor and with his approval to the Government of India. I am to request that instructions may be issued to this effect to Mr. Merk.

6. It is further proposed that Mahsuds settled on land in British India should be turned out and sent over the border during the progress of the blockade, and that like treatment should be accorded to the Mahsuds who have enlisted in the Waziristan Militia, a promise being given that, subject to their not participating in actual hostilities, they will be taken back again at its termination.

No. 3.

Letter from Government of India, in the Foreign Department, to the Right Honourable Lord George F. Hamilton, His Majesty's Secretary of State for India, dated Fort William, the 30th January, 1902. Received 17th February, 1902.

In our despatch, dated the 18th October, 1900, we forwarded papers regarding our relations with the Mahsud tribe, who for a long period of time had committed a series of violent depredations and attacks upon British territory or British protected tribes, which patience and conciliatoriness had proved equally powerless to check or to compose. We informed Your Lordship that the situation was such as to give ground for much anxiety, that the tribal jirga were to be interviewed by Mr. Merk in the following month, with the view of expounding to them the intentions of Government, which, even then, were entirely compatible with a pacific solution; but that, if this attempt proved abortive, and if the tribe declined to accept the proffered settlement and to discharge their liabilities, a strict blockade would be enforced against them until complete submission had been obtained.

2. We now have the honour to enclose papers on the same subject up to the end of the year 1901. In October, 1900, the total sum payable by the Mahsuds on account of all offences, exclusive of those really disposed of by Mr. Anderson's settlement in the preceding March, amounted to Rs. 1,87,000. Recognising that it was hopeless to expect the payment, with any promptitude, of so large a sum from a tribe of the limited resources of the Mahsuds, we decided, at the instance of the Lieutenant-Governor of the Punjab, to demand a lump sum of a lakh of rupees on account of all offences up to the date of announcement. Even while we were considering this proposal, the Mahsuds added one more to the long list of crimes outstanding against them by attacking and looting, on the 22nd October, the Border Military Police post at Nasran. Two men of the Police were shot dead, several rifles and carbines were carried off, and Lieutenant Hennessey, who commanded a pursuit party, was killed.

3. Mr. Merk received a representative tribal jirga at Tank on the 8th November, 1900, explained to them the intention of Government to demand a lakh of rupees in complete settlement, and told them that if within fifteen days they had not paid half of this sum, a blockade would be established, and that it would not be removed until the final instalment had been paid. He also informed them of the determination to abandon the system of dealing with the tribe through Maliks, who had, to a large extent, been selected by British officers, and to adopt a system under which negotiations in important matters would be carried on with the tribal jirga. The intention of Government to relax the principle of individual responsibility which had in the past been productive of great delay in the settlement of cases, and to permit resort to sectional or tribal responsibility, was also announced. The jirga withdrew to discuss the proposals made to them, but at the end of the fortnight they asked for two months' grace, and as there was no prospect of the early payment of the half lakh, the blockade was proclaimed from the 1st December, and came into operation on that date.

Enclosure No. 10.

4. At first it appeared that the Mahsuds were in earnest in their intention to pay the exceedingly lenient fine which had been imposed upon them. For a time raiding on British territory stopped, small sums in cash were handed in, and larger payments in rifles and cattle were made. Contributions, however, ceased in about the middle of January, 1901, and during the fortnight ending on the 15th of that month, some half dozen offences against Government servants and property were reported. These crimes were considered by Mr. Merk to have been deliberately instigated by the Maliks, in the hope of forcing Government into an expedition, in which

case they looked to being protected as friendlies, while the trouble would fall on the tribesmen and the Maliks' political adversary, the Mullah Powindah.

5. During February and March the situation improved; but in April tension between the different political factions within the tribe increased, Mahsud raids, chiefly on Powindahs and Darwesh Khels, recommenced, and in one bold raid into Zhob, a gang ambuscaded the baggage of the Commandant of the Zhob Levy Corps, killing two men and two camels, and carrying off two Snider carbines. On the 12th May, a ration party of the Southern Waziristan Militia was taken at disadvantage by Mahsud raiders between Kajuri Kach and Kashmir Kar; one sepoy was killed, four wounded, and seven rifles were carried off. Early in May, Mr. Merk held a protracted discussion with a Mahsud jirga numbering over 1,500 persons, at which it was agreed that two-thirds of the fine should be paid in cash or breech-loaders, and not more than one-third in cattle. Up to the 8th May, only Rs. 4,000 had been received in money, while Rs. 28,600 represented the value of rifles and revolvers and Rs. 24,100 the value of animals given up. By the 15th May, the total payments had reached Rs. 67,500. Difficulties having arisen in regard to accepting payment in live stock, it was decided by the Government of India that the balance of the fine still outstanding must be paid in cash. We agreed, however, to rifles being taken as security for cash payments, subject to the condition that they must be redeemed before any allowances could be distributed to the tribe after a final settlement had been come to with them. The Commissioner dismissed the jirga on the 28th May, after having made it clear to them that the blockade would not be removed nor any allowances distributed until the last rupee of the fine had been paid, and that any offences committed meanwhile would be sharply punished.

6. At this time Mr. Merk, in reporting on the effects of the blockade, stated that luxuries were unobtainable in the Mahsud country, but that food existed in sufficient quantities, and that it would require another eighteen months of blockade to produce an actual condition of famine in the country. An interesting account of the system of enforcing the blockade will be found in Mr. Merk's letter, dated the 18th May, 1901, to the Government of the Punjab.

Enclosure No. 52.

7. During June and July small contributions towards the fine continued to be paid, but numerous fresh outrages by the Mahsud tribesmen were reported. Chief among these may be cited an attack on the village of Hassu Khel in Lower Dawar, when three villagers were killed and three wounded; an attack on the regimental grazing guard of the 45th Sikhs at Jandola, when three sepoys were killed; a raid on the Border Military Police post at Baran in the Bannu district, when fourteen rifles and a quantity of ammunition were carried off; a raid on the Charweshkai post in the Sheranni country, when three Levy sowars were killed, the Post officer wounded, and their arms carried off; and an attack on some Militia sepoys near Tiarza, when one non-commissioned officer was killed and two men were wounded. These were followed by a still more serious offence. On the 6th August, in broad daylight, the Militia post at Kashmir Kar was attacked by a band of Mahsuds estimated to be 200 strong. The thirty men of the garrison were surprised, a Havildar, three sepoys, and three labourers were killed, the Native Officer commanding the post and three men were wounded, and thirty rifles, with a large quantity of ammunition and property, were carried off. Papers regarding this occurrence have been furnished to Your Lordship with our despatches marked in the margin.

Dated the 29th November, 1901, and the 23rd January, 1902 (not printed).

8. Up to this time, the troops employed in the blockade had acted on the defensive, retaliation as a general rule not being undertaken, although the troops were in positions which must have afforded frequent opportunities for inflicting summary punishment on the offenders. But from the account

that we have given it will be recognised that the position was rapidly becoming intolerable, and that the account against the Mahsuds for offences committed since the blockade began was rapidly mounting up to a sum not much less than the fine originally demanded. Accordingly, in our Foreign Secretary's letter, dated the 5th August, 1901, we pointed out to the Punjab Government that we had never initiated, ordered or sanctioned any prohibition of counter-raids, and that, so long as these did not develop into expeditions, and were short and swift in their operation, there appeared to be no objection to their being undertaken. We pointed out that it was our desire not only to bring the Mahsuds to complete submission as a punishment for their former offences, but also that they should meet with severe and prompt retribution for any fresh raids; otherwise there would be no finality in the operations, and the position at the close of the blockade would be no better than at the beginning. Therefore, whenever an opportunity offered, and it did not appear possible to effect the desired object by means of a passive blockade alone, we saw no reason why more drastic measures should not be adopted. On these suggestions we called for a report from the Commissioner, and invited the opinion and advice of the Lieutenant-Governor.

Enclosure No. 65.

9. Both Sir Mackworth Young and Mr. Merk considered that no active operations should be undertaken until the cold weather, and we accepted this opinion. During September and October the Mahsuds were comparatively quiet, being occupied in fighting out a dispute of long standing with the Darwesh Khel, in regard to the Badar lands in the unprotected area. This did not, however, prevent them from committing several minor offences, and one of much more serious character. The latter occurred on the 23rd September, when a band of about 50 Mahsuds armed with rifles marched 25 miles into the Bannu district, and attacked a village, killing seven persons. All payments towards the fine had now ceased. After ten months' rigorous enforcement of the blockade, we had only collected some three-fourths of the original fine, and the account for fresh offences had reached a figure which there was little prospect of our being able to realise from the tribesmen by passive measures only.

10. In our telegram of the 19th October, we informed Your Lordship that the blockade alone appeared unlikely to bring the Mahsuds to their knees. There were two alternatives before us; (i.) to continue the blockade throughout the winter and then to send an expedition through the country in the spring: this course had the support of Sir Mackworth Young:—(ii.) to continue the blockade, but to vary it by a succession of sharp sallies or raids of three or four days' duration, from different quarters of the blockade cordon, for the destruction of crops and the capture of cattle and men. It was contemplated that these operations would be conducted by columns of from 1,000 to 2,000 men each, and that the first would start from Wana and Sarwekai during the last week in November. This plan was recommended by His Excellency the Viceroy, His Excellency the Commander-in-Chief, General Sir Edmond Elles, General C. C. Egerton, and substantially by Colonel Deane and Mr. Merk. We supported this latter course, because we believed that in it would be found the only means of bringing the Mahsuds to subjection without the usual expedition, which it had been our aim from the first to avoid. Your Lordship approved* the second alternative.

* Telegram, dated the 1st November, 1901 — enclosure No. 85.

11. Two more grave offences remain to be recorded. On the 2nd November, a picket of the 9th Bombay Infantry was ambuscaded by Mahsuds at Nili Kach and three men killed. On the afternoon of the 3rd November, a party of 32 rifles of the 17th Bengal Infantry, under the command of a Subadar, forming part of the escort furnished for the survey of the Murtaza-Sarwekai road, was ambushed by Mahsuds about two miles from the Khuzma Khulla post. The Subadar, 23 rank and file and six other persons were killed, and two sepoys and four other persons were wounded.

12. The season had now arrived when it was possible for us to carry out the contemplated retaliatory measures against the Mahsuds. On the night of the 23rd November, a punitive column advanced from the Tochi, and on the night of the 24th, similar columns advanced from Wana, Sarwekai, and Jandola. These columns had all returned within less than five days, having completed the operations entrusted to them. Their labours were usefully supplemented by the recently constituted Southern Waziristan Militia under Major Harman, who, by a well directed succession of movements, effected a very large capture of cattle and flocks. During the course of the combined operations, a number of Mahsud villages, forts and towers were destroyed, 201 prisoners were taken, and a total of 4,000 animals—including cattle, goats, sheep, horses, camels and donkeys—were captured. In places considerable resistance was encountered, and the Jandola column had nine hours' continuous fighting. The casualties amounted, on the Mahsud side, to approximately 60 killed, and to 5 killed and 44 wounded in the British columns. The operations were throughout successful, and proved that it was possible to surprise the Mahsuds and to inflict upon them severe punishment without incurring undue military risk.

13. Feeling that a sharp and swift repetition of these blows was the most effective method of reducing the tribe, the local civil officers proposed an early renewal of the attack. The idea was entertained of forming an entrenched camp at Ahmedwam, to act as the base of a series of raids into the neighbouring valleys, but was abandoned owing to the lack of water. Between the 4th and 8th of December, however, General Dening's force effected considerable damage in the region north of Jandola. It was frequently engaged, but succeeded in inflicting serious losses upon the enemy, several of whose villages and towers were destroyed, with much grain and fodder.

14. In pursuit of the same policy and with the object of avoiding any measures which might involve a more than transient occupation of the Mahsud country, and might insensibly develop into an expedition, we next, in communication with General Egerton and Colonel Deane, arranged for a third series of operations which would have the effect of tightening the cordon of the blockade and of dealing further blows at the Mahsuds from an unexpected direction in the large grazing grounds lying between the Khaisara valley and Tank. These operations commenced on the 1st January, when three columns started from Jandola, Jani Khel and Datta Khel to converge on the north-eastern portion of the Mahsud territory. The operations were entirely successful, but were unfortunately marred by the regrettable death of Captain Down, Political Officer in the Tochi, who was dangerously wounded in an attack on a Mahsud tower. The total casualties on the Mahsud side amounted to about 40 killed and 80 or 90 wounded; on the British side 3 were killed and 20 wounded; 20 Mahsud prisoners, and more than 4,000 head of sheep and cattle, were taken. We have not yet received a full report of these proceedings.

Enclosure No. 115.

15. We invite Your Lordship's attention to the communication cited in the margin, in which Colonel Deane submitted a report by Mr. Merk on the operations which were carried out between the 24th and 28th November, 1901. Colonel Deane was of opinion that similar punitive measures must be continued until the Mahsuds make unconditional submission. As the foregoing narrative shows, this is the course that we have followed with a success that has so far more than answered our expectations. Whether the full submission of the tribe will be obtained, it is as yet too early to predict, but, according to our latest information, which has been telegraphed to Your Lordship, the Mahsud jirga have now sued for terms, and have accepted the preliminary conditions imposed by the Commissioner, viz., that the balance of the fine of one lakh shall be paid in cash, and that all rifles taken during the blockade shall be returned. Meanwhile, we have already seized or destroyed property which

Dated the 2nd January, 1902—enclosure No. 116.

is probably of sufficient value not only to cover the balance of the original fine, but also to compensate for the offences committed since the commencement of the blockade, and we have inflicted on the tribe, in addition, punishment of the severest kind, without having recourse to the delay and the much greater expense that attend a regular expedition. It is satisfactory to record that, since the commencement of these retaliatory measures, no raids of any importance have been committed by the Mahsuds in British territory or in the protected area.

We have, &c.,

(Signed) CURZON.
„ C. M. RIVAZ.
„ T. RALEIGH.
„ E. F.-G. LAW.
„ E. R. ELLES.
„ A. T. ARUNDEL.

Enclosure 1 in No. 3.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India in the Foreign Department, dated Simla, 17th October, 1900.

In my letter, dated 26th July, Sir Mackworth Young promised to address the Government of India again on the subject of the settlement with the Mahsuds made last March after the receipt of an explanation from Mr. H. A. Anderson regarding some of the defects in his proceedings which came to light after he left India. The orders contained, in the second paragraph of your letter, dated 1st October, make it unnecessary to discuss this matter so fully as would otherwise have been necessary, but I am to submit, for the information of the Government of India, a copy of the correspondence noted in the margin, and to convey the following remarks.

Letter, dated 25th July, from Chief Secretary to Government, Punjab.
Letter, dated 20th August, from H. A. Anderson, Esq., C.S.I.

2. The errors in the settlement will be dealt with in the order in which they are stated in the fifth paragraph of my letter of the 25th July. The worst feature of the case—the very inadequate recompense assessed in some important cases—is not dealt with in these papers, and indeed it admits of no satisfactory explanation. Nor is any real explanation possible of the miscalculation by which the demand against the tribe on account of cases settled before or at the Tank jirga was put at Rs. 3,201 below the proper figure. The under-estimate of the amounts due in the Zhob and Tochi cases argues a laxity of procedure. The records of cases against the Mahsuds would appear not to have been kept before the settlement in such a way that a list of cases and the probable amount of compensation due could be rapidly compiled in the Commissioner's office.

3. The omission of Rs. 9,000 on account of cases which it was held ought to have been included in the settlement admits of a partial explanation. These are the cases referred to in paragraph 2 of Mr. Watson's letter of 1st May, which forms one of the enclosures of my letter, dated 21st May. The amount claimed in the cases was Rs. 13,203, but Mr. Watson calculated that this might be reduced to Rs. 9,000 when they were actually decided. The jirga took place on 18th March. Some of the cases, as appears from the statement appended to Mr. Watson's letter, occurred after that date, and these should obviously be excluded from the account. It will be fair, indeed, to exclude all cases which took place after 1st March, for some time must be allowed for the report and registration of cases. At the same time, Mr. Anderson should not have committed himself to the rash statement that no case against the Mahsuds was pending. Of the cases the compensation for which, as originally estimated, amounted to Rs. 13,203, 17 occurred

before 1st March, and for these the compensation amounted to Rs. 4,200. If we omit nine Zhob cases, for which Mr. Anderson only professed to make an estimate (see paragraph 8 of his letter, dated 30th March), the deficiency is reduced to Rs. 1,900. There are altogether 10 Zhob cases in Mr. Watson's list, but one of these, the compensation for which is put at Rs. 1,223, took place after the jirga. The omission of case 2 in Mr. Watson's list of B cases and of four old Shirani cases belonging to the years 1897, 1898 and 1899 indicates regrettable laxity.

4. The failure to take up the Bannu cases, the compensation for which is put at Rs. 4,800, was due in the first instance to loose procedure in the Bannu District Office, but it must be admitted that Mr. Anderson was very rash in accepting the composition for Rs. 35,000 without having got any assurance from Bannu as to the state of the account against the Mahsuds there.

5. It is not possible to argue that the agreement was not intended to be a complete settlement as regards all Zhob and Tochi cases reported to the Political Officers up to 18th March, as well as all cases which had occurred in British territory or in Southern Waziristan. But the misconduct of the tribe has been so flagrant since last March, and the agreement, such as it was, has so completely failed of its object, that there need be no hesitation, in the Lieutenant-Governor's opinion, in demanding the settlement of cases not mentioned specifically or considered at the time. This is understood to be the conclusion of the Government of India, as expressed in paragraph 2 of your letter, dated 1st October, 1900, and accordingly, subject to any orders which the Government of India may issue, the following items will be included in the new demand, which will be announced by Mr. Merk in November:—

	Rs.
(*a*) Cases referred to in paragraph 3, less Rs. 2,300 for Zhob cases which occurred before 18th March	=10,903
(*b*) Bannu cases pending in March not included in the settlement	= 4,800

In addition to these, of course, all new cases, which have occurred since the settlement of March, will be considered in the new account, as well as all cases expressly excluded from the March settlement. The Lieutenant-Governor understands, from paragraph 2 of your letter above quoted that we are to undertake the settlement of all inter-tribal cases (called C and D in the correspondence) of which the settlement has been undertaken by the Political Officers, but it is probably not intended that any inter-tribal cases should be included in the new account which have not been in any way undertaken by the Political Officers, and which, in ordinary course, they would not undertake.

6. In conclusion I am to express the Lieutenant-Governor's extreme regret at the incompleteness of Mr. Anderson's proceedings. As the Government of India are aware, the Lieutenant-Governor was very anxious that the Mahsuds should be forced either to accept or definitely refuse a proper settlement of our claims against them before Mr. Anderson left the Derajat. It is clear that, in his anxiety to make a settlement in the time at his disposal, Mr. Anderson overstepped the bounds of prudence in giving to the extent which he did finality to his proceedings. This was his principal mistake, and it is the more regrettable, because he had not taken the precaution to make a searching enquiry from all his subordinates as to the total outstanding claims. There was also laxity of procedure before the settlement in getting together and registering claims against the Mahsuds, and, in consequence, great difficulty was experienced in making out a complete account. The faults in the general system of tribal management, which were largely responsible for these delays, have now been fully reported to the Government of India, and proposals for introducing a speedier and more effective method of settling cases have been accepted.

Annexure 1.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, to H. A. Anderson, Esq., dated Simla, the 25th July, 1900.

Since you went on furlough, there has been a good deal of discussion about the settlement which you made with the Mahsuds at Tank last March, and before finally disposing of the case, His Honour thinks you ought to have an opportunity of explaining certain apparent defects in the arrangement and of stating your own view of the scope of its terms. I therefore enclose, for your perusal, the papers, of which a list is appended to this letter.

2. It was unfortunate that this task fell to you just as we were leaving, and that you had to work against time. It was to be expected that, after you left, matters would arise requiring explanation, and, as already noted, such has been the case. Matters have been made more difficult by the fact that Watson soon followed you to England. The result is that Sir Mackworth Young is compelled to trouble you with the case, for no satisfactory conclusion can be reached regarding several of the questions involved without obtaining a statement of your views.

3. The proceedings at Tank comprised—

(1) The framing of an estimate of all pending claims against the Mahsuds except the inter-tribal and miscellaneous cases.

(2) The communication of this estimate to the assembled Maliks with a view to their making arrangements for its liquidation.

(3) A petition of the Maliks, dated 24th March, accepting the liability and stipulating that the amount, Rs. 35,000, should be paid in a certain way.

4. In the course of the petition the following statement occurs: "You have examined all the files pending against the tribe in which the offence was committed in British territory or Zhob or against Government on British subjects in the Gomal Pass, Shahur, Wana or Tochi." Your remark on the transaction is: "The settlement which has been made leaves no case pending anywhere against the Mahsuds, except the inter-tribal cases, which will be disposed of as opportunities offer." You call it a "friendly settlement," and say that the Maliks, "in return for the sympathetic treatment accorded to them in the past, readily acquiesced in my wishes that they should use all their power and influence in the tribe to induce it to pay up the fines due and make a friendly settlement."

5. It appears that besides the inter-tribal cases your settlement did not include or take account of—

No.	——	Rupees.	——
1	Certain errors in demand on account of cases previously settled.	3,201	This is difference between Rs. 36,055 (Rs. 19,113 + Rs. 16,942) and Rs. 32,854 shown in paragraph 8 of your No. 287, dated 30th March.
2	Under-estimate of demand on account of Zhob and Tochi cases decided since March, but which were then pending.	1,394	You estimated that Rs. 2,146 would cover demand on account of pending Zhob and Tochi cases. The principal Zhob case and most of the Tochi cases have since been decided, and the demand works out at Rs. 3,540 (see paragraph 4 of Watson's No. 429, dated 13th May).
3	Zhob and Tochi cases not yet decided.	1,605	Zhob cases Rs. 914 (see paragraph 4 of Watson's No. 729, dated 13th May). Rupees 691 may be added for the Tochi cases referred to in Doland's No. 851, dated 23rd June, though perhaps this may turn out to be an under-estimate.
4	Cases pending last March, but not included in calculation on which Rs. 3,500 were accepted as a composition from Mahsuds.	9,000	See paragraph 3 of my No. 648, dated 2nd June.
5	Cases pending in Bannu last March, but not included in settlement.	4,800	See paragraph 2 of Merk's No. 202-C., dated 28th June.
	Total	20,000	

There ought properly to be another head on account of certain miscellaneous cases of the A and B Classes which were pending in March. It is not clear why these should have been excluded from the settlement.

6. His Honour will feel obliged if you will record your opinion in regard to each of the above heads, whether the amounts shown can now be demanded from the Mahsuds, or whether the tribe can be called upon to take action against the section or individuals concerned in the offences. You will also, no doubt, wish to explain how it happened that these cases were omitted from the settlement, and how far it was your intention that the composition should be accepted as wiping out all scores, whether reported or pending with you or pending with the local officers, or only pending in the sense that offences had been committed, but not investigated.

7. The Lieutenant-Governor hopes you will reply to this letter at a very early date so as to enable him to dispose finally of the case in September.

Annexure 2.

Letter from H. A. Anderson, Esq., to J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, dated Hunstanton, the 20th August, 1900.

I submit now my reply to your letter, dated 25th July, 1900, regarding the settlement made with the Mahsuds at Tank last March, and asking for an explanation of certain apparent defects in that settlement and for an expression of my views on the scope of its terms.

2. In paragraph 5 of your letter you detail five items, with reference to which you ask for explanation and opinion. I take first the largest of those items, namely, Rs. 9,000, on account of cases pending last March, but not included in the calculation on which Rs. 35,000 were accepted as a composition from the Mahsuds.

3. The existence of these cases comes as a surprise to me. Had I known of them at the time the settlement was planned, I should not have recommended that we should accept the composition of Rs. 35,000, nor should I have reported the settlement of all pending cases against the Mahsuds.

4. On referring to the statement regarding pending cases of Classes A and B appended to Watson's letter, dated 1st May, 1900, I find that the cases included in the item of Rs. 9,000 are divisible into three classes:—

(*i.*) Cases which occurred after the settlement, and which therefore call for no explanation.

(*ii.*) Cases which occurred before the 1st March, 1900.

(*iii.*) Cases which occurred during March, 1900, in which month the settlement was made.

As regards class (*ii.*), it is difficult to give an explanation without referring to the files, registers and papers connected with the settlement. I do not know why the cases were not included in the statement of cases for which the composition of Rs. 35,000 was accepted, but think that the omission is probably due to incorrect registration at the time of their occurrence.

As regards class (*iii.*) also, I experience difficulty in giving any explanation, but I think it probable that, as the cases were of very recent occurrence, they had not been made into files and entered into the registers. Reports had been received of their occurrence, but were pending enquiry and orders, and the Political Officer's staff had no leisure to post them to date. Even in ordinary times delay occurs in posting and registering political cases, but during the whole of March last a great strain was placed

on that staff, which was crippled by illness, absence on leave and other causes. From an early date in March onwards the staff was busily employed in bringing files into order, working out balances, &c., and at Tank in work connected with the settlement, which kept all hands hard at work all day and part of the night. The whole settlement, its preliminaries and details were carried through at high pressure. We were all working against time, and probably to these causes may be attributed the fact that cases occurring at the time were omitted. Now, of course, that the information regarding these cases has been collected, sifted and arranged, it seems surprising that they escaped notice, but I know that, even as regards cases which had been made into files or decided, we had great difficulty in finding out the correct balances and in bringing up to date the accounts which were extremely puzzling and voluminous. The preliminary work of the settlement was very heavy—the time was limited—and although my own staff and that of the Political Officer were employed on the work, I think that my conjecture is probably correct, that the cases occurring during March inadvertently escaped attention.

5. I am greatly concerned regarding the miscalculation referred to in items 1, 2 and 3 of paragraph 5 of your letter, as I took pains to arrive at a correct estimate of what was due in the cases examined, but of course it must be borne in mind that this examination and all the work of the settlement were performed in a limited number of days and under pressure of other work. I had the assistance of my own office and the office of the Political Officer, Wana. For several days before I went, on the 18th March, to Tank, the statements of cases in my own office and the registers of the office of the Political Officer, Wana, were examined at my head-quarters, with the assistance of the clerks who keep them. The accounts were complicated, but I thought that I had arrived at a satisfactory understanding of them when I went to Tank. Then all the pending files forthcoming were examined by the combined staffs; and in framing estimates I also made use of the leading Frontier headmen, who are accustomed to dispose of criminal and political case work in jirgas. The detailed results were brought before me for my orders in a statement which I checked. The estimate in each case was put before me, and in the larger cases I personally considered the facts and made the final estimates, while I generally checked and amended where necessary the estimates in the smaller cases. I made my estimate of Rs. 35,000 deliberately, and I thought that this sum would practically meet all requirements. I can only express my great regret that the actual results of the cases have, after final decision, exceeded my estimate.

6. There remains the item of Rs. 4,800, being an estimate of fines and compensation payable on account of cases pending in Bannu last March, but not included in the sttlement. The oldest of these cases actually dates back to 1896. These cases were, so Mr. Grant suggests, never reported to the Political Officer, Wana, and were not even properly registered in the Bannu District. Nothing was known about these cases at the Tank settlement. The reason why these Bannu cases were not brought into account as regards the Mahsud tribe as a whole is probably that the Deputy Commissioner intended to settle them himself with the individual sections concerned, Shabi Khels and other similar sections who live close to the Bannu border and at a distance from Wana and the Tank border. This was the old procedure, and it was effective, as the Shabi Khels have considerable lands in the Bannu District and they and their neighbouring sections trade with Edwardesabad and Lakki, the trading towns of the Bannu District.

7. I am asked for my opinion in regard to each of the heads specified in paragraph 5 of your letter, whether the amounts can now be demanded from the Mahsuds, or whether the tribe can be called upon to take action against the sections or individuals concerned in the offences. As regards the action to be taken, I think that the first three heads should be treated alike. It is unfortunate, but the cases included under these three heads were, without doubt, disposed of in the March settlement, which it would be

neither fair nor expedient to set aside in connection with these cases. I would not demand the deficit under these heads from the Mahsuds, and it is not open, in my opinion, to take action against the sections or individuals concerned in the offences, and it would certainly be impolitic to take any such action.

8. The item of Rs. 9,000 (head 4) stands, however, in a different category. The cases under this head escaped notice altogether in the settlement made in March, though they are covered by the terms of the settlement, as reduced to writing. The important points to consider in connection with these cases are that in the first place the March agreement is supplementary to the main agreement under which the Mahsud tribe draws its allowances on certain conditions—one being the good behaviour of the tribe, and, secondly, that the tribe has misbehaved and has not complied with this condition since March last. The March agreement not only provides for the settlement of outstanding demands for offences committed, but, taken with the main agreement, it carries with it the implication that the tribe will behave well in the future. Under the circumstances, it would be open to us to cancel the March agreement entirely, but I do not consider that this would be a wise course to take. I think, however, that it is perfectly open to us to reconsider the position and to press now a demand unintentionally omitted in the March agreement for offences actually committed by the Mahsud tribe and for which we have, in fact, obtained no reparation. I would demand the Rs. 9,000 from the Mahsuds, explaining the grounds for making this claim which I have stated above. I do not think that this course of action is open to any suspicion of bad faith. It is unfortunate that we should have to depart from the letter of the March agreement, but the subsequent misbehaviour of the tribe is the justification.

9. Similar action may be taken with regard to the item of Rs. 4,800 (head 5) if it is thought desirable to make one complete demand against the tribe. Otherwise the Deputy Commissioner of Bannu should be instructed to settle these cases direct with the Mahsud sections concerned and with the Darwesh Khel and Bhittanni sections responsible for the passes used by the offenders or through whose territories the offenders passed.

10. I think I have disposed of all the questions referred for my opinion and for explanation, and I have, in my reply, strictly kept to the points specified in your letter. There are, of course, other points in the correspondence which offer material for criticism and explanation, but I hesitate to express opinions or furnish explanations on matters which have not been expressly referred to me. I think, however, that the Government might be seriously misled if I did not correct one error of statement. This is contained in an extract from a letter of Mr. Waterfield's given at the end of paragraph 13 of Mr. Merk's letter, dated 28th June, 1900. The extract is as follows: "that in making the settlement in March last they (the Mahsud Maliks) were induced by the master, namely, Tej Bhan, late Head Clerk to the Commissioner, Derajat, to agree to the proposals put forward by Mr. Anderson. They declare that at the time they pointed out to the Commissioner that this settlement would have no good effect, but would rather incite Mahsud raiders to further crime." With reference to the last portion of this extract, I have to state that the Mahsud Maliks made no such declaration to me. With reference to the first portion of the extract, I quote paragraph 4 of my letter, dated 30th March, 1900:—

"I proceeded to Tank on the 18th instant, and first interviewed the leading Maliks. I explained to them the gravity of the position, and impressed on them the desirability of making some arrangements to clear the tribe. I explained that I was shortly going on leave, and that I desired to bring about a settlement in the interest of the tribe as well as of Government, and this was the last opportunity I would have of effecting such a settlement.

"The Maliks promptly expressed their readiness to fall in with my wishes, and asked me to have an estimate made out of the fines which would have to be paid on account of all pending cases."

Mr. Tej Bhan, who is now officiating as an Extra Assistant Commissioner at Delhi, rendered me every assistance in bringing my persuasions and warnings home to the Maliks; but when the Maliks allege that while they warned me they yielded to the persuasion of Mr. Tej Bhan, they are obviously attempting to set up an excuse and to cast off responsibility and blame from their own shoulders. It is necessary to be very careful in accepting explanations and excuses tendered by the Mahsud Maliks, as they are adept at intrigue and cunning of speech.

11. I have to thank His Honour the Lieutenant-Governor for his appreciation conveyed in paragraph 2 of your letter of certain difficulties which I had to face in making the Tank settlement, and have now to face in submitting explanations. I shall be glad to render any assistance I can in explaining what was done, and in clearing up any remaining difficulties.

Enclosure 2 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division Tank, to the Chief Secretary to the Government of the Punjab, dated the 19th October, 1900. *Repeated to the Foreign Secretary, Simla.*

The detailed and thorough enquiry, mentioned in paragraph 2 of my letter of 9th instant, discloses that the grand total now payable by the Mahsuds for all offences exclusive of those really disposed of at the March settlement amounts to one hundred and seventy thousand rupees in round numbers, out of which ninety-nine thousand rupees appear to be due for offences committed prior to March settlement and therefore pending then. Add to the above grand total the sum of seventeen thousand rupees still unpaid on the March settlement, and the total liabilities of the Mahsuds amount, therefore, now to one hundred and eighty-seven thousand rupees. Out of this a sum of eighty-one thousand rupees is on account of offences against Government servants or Government property or British subjects and their property, including Zhob and Sheranni cases, and it includes an item of thirteen thousand rupees on account of fines for recent outrages sanctioned by Government. To this eighty-one thousand rupees must be added the seventeen thousand rupees still unpaid on account of the March settlement, as that settlement was almost wholly confined to offences relating to Government or to British subjects—see paragraph 5 of Mr. Anderson's letter of 30th March. The total, therefore, due under heads of Government and British subjects, including Zhob and Sheranni comes to ninety-eight thousand rupees. The balance of eighty-nine thousand rupees represents compensation due in inter-tribal cases, out of which forty-two thousand are due for Tochi inter-tribal cases. It is, I consider, hopeless, to expect to get out of the Mahsuds anything like the total sum due by any coercive process, whether blockade or expedition. What I, therefore, suggest is that we recover from the Mahsuds two-thirds of the compensation and fines due to Government and British subjects, namely, a sum of sixty-five thousand rupees and one-third of the compensation due on inter-tribal cases, namely, a sum of thirty thousand rupees. This makes a total of ninety-five thousand rupees. I am doubtful if even this reduced demand will be satisfied, but it is more likely to be complied with after pressure than the other demand about which I have no doubt at all. The Maliks are endeavouring to temporise and put off Waterfield's enquiry. I have gone through the lists of cases with him, and have satisfied myself that now at last nothing has been omitted. I think now that a peaceable settlement is out of the question. Nevertheless, I will do my best to arrange it. I now ask for orders what total demand I should put to the tribe. I venture to suggest that it may place us in an awkward position to call upon the tribe to pay more than we are reasonably likely to get by pressure, and I therefore suggest the reduced demand of ninety-five thousand rupees. These figures will show what a curse the Mahsuds have been to their neighbours. In passing orders on my letter, it may be convenient to give me instructions also on this telegram. Addressed Punjab; repeated Foreign.

Enclosure 3 in No. 3.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India in the Foreign Department, dated Simla, the 20th October, 1900.

With reference to your letter, dated 1st October, on the subject of Mahsud affairs, I am directed to submit a copy of a letter, dated 9th October, from the Commissioner of the Derajat, and to convey the following remarks.

2. A copy of my letter, dated 17th instant, to your address is being communicated to Mr. Merk. This will show him what cases must, in the Lieutenant-Governor's opinion, be considered as disposed of finally by the settlement made at Tank last March.

3. It will be observed that Mr. Merk has taken measures to carry out the wishes of the Government of India as to the presence at the Mahsud jirga of an officer of the Baluchistan Agency.

4. He asks that he may be informed of the military scheme in preparation for the blockade. The separate communication regarding this, promised in the 2nd paragraph of your letter under reply, has not been received.

5. Sir Mackworth Young supports the request of the Commissioner that a sum of Rs. 1,500 may be put at his disposal for civil expenditure in connection with the blockade. A full account of the disbursements made will be submitted hereafter. The proposals regarding the building of posts will be separately reported.

6. The arming of the Bhittannis in the manner suggested by Mr. Merk is, in the Lieutenant-Governor's opinion, a necessary measure under existing circumstances. The Inspector-General of Ordnance might be instructed to comply with indents received direct from the Commissioner for arms for the Bhittannis and Border Military Police up to a maximum to be fixed in each case. The proposition statements for the revision of the establishments of the Dera Ismail Khan and Bannu Border Military Police will reach the Government of India shortly.

7. Arrangements have been, and are being, made for the reinforcement of civil staff in the Derajat Division. It is for the Government of India to decide whether Mr. Lorimer's services can be spared for employment as special blockade officer.

8. The Lieutenant-Governor supports Mr. Merk's proposals for the improvement of the means of telegraphic communication, and will be obliged if the Government of India will issue orders direct to the Director-General of Telegraphs.

9. The Mahsuds settled in the Dera Ismail Khan district are being notified that they will be required to leave in the event of a blockade becoming necessary.

10. In the 9th paragraph of his letter Mr. Merk has given an outline of the announcement of the views of Government which he proposes to make to the Mahsuds assembled in jirga. The only part of this which seems to require modification is his proposed statement with reference to the annexation of their country and the permanent confiscation of their allowances. The threat which, in Sir Mackworth Young's opinion, should be held out as the penalty of non-compliance with our demands, is that of a rigorous blockade, and this view is in accordance with the orders contained in the 2nd paragraph of your letter. While Mr. Merk should be at perfect liberty to say that, if the blockade is established, Government will take such measures as it thinks fit to make it fully effective, and also any further measures which prove necessary to bring the tribe to submission, it will be unnecessary to state definitely what the further consequences of recusancy will be. In other respects Mr. Merk's proposed line of argument with the tribe appears to the Lieutenant-Governor to be judicious.

Annexure 1.

Letter from the Commissioner and Superintendent of the Derajat Division, to J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, dated the 9th October, 1900.

I have the honour to acknowledge the receipt of your letter, dated the 3rd instant, giving cover to Foreign Department letter, dated the 1st instant, which conveys the decision of the Government of India on Mahsud affairs.

2. So far as I was able to do so, in anticipation of orders, I set matters in train last month. I requested the Political Officer to prepare a complete list of all offences whatsoever pending against the Mahsuds, and to summon all the Mahsud Maliks as well as the parties to the cases from the Tochi valley, the Bannu and Dera Ismail Khan districts, the Sheranni tract and Zhob, for a full enquiry into these cases at Tank, the enquiry to commence on the 8th instant. This enquiry he has been directed to finish by the 1st of November, when we shall be able to draw up the final bill of all fines and compensations that are fairly and reasonably chargeable to the Mahsuds, on account of all offences whatever which are pending, except those really disposed of at the March settlement and those committed in Afghanistan since the demarcation of the frontier. A subsidiary object in beginning this enquiry early in October was to remind the Mahsud tribe of its own liabilities and perils, just at the time when the Madda Khel were to be punished, which would probably make the Mahsuds disinclined to help them.

3. I have summoned the great jirga of the Mahsuds to meet me at Tank on the 7th November.

4. The Political Agent at Zhob was at Fort Munro last month, and I arranged with him to send his complainants and witnesses to Mr. Waterfield at Tank as indicated above. Captain Macdonald himself will probably be present at the jirga fixed for the 7th proximo, and will therefore be fully posted as to what will happen.

5. I have asked Mulla Powindah to meet me next week at Tank. I do not at all expect that he will come. If he does come now, and there is trouble for the Mahsuds after the jirga of the next month, his friends will blame him for not preventing it or devising some means of escaping it, and his enemies will say he concurred in it. Either way he will be in a dilemma. Most probably he will foresee this, and will send a couple of trusted agents in his place. To them I shall hint that a change in the system of payment of allowances and in the basis of political management is coming, and that I should have been glad to have had a talk with the Mulla in consequence. This will be enough to bring all the Mulla's party in the tribe—the democratic cave of Adullam which is opposed to the oligarchy of Maliks—to the jirga of next month, without my having to specially send for them and to show anxiety to get them in, which is what is wanted.

If, however, the Mulla does come, I shall have to see how far I can take him into my confidence.

6. By the 11th November probably I shall know whether the jirga will end with a settlement or with a blockade. If the Mahsuds show an honest intention of making a settlement, and this intention is unanimous, or is the resolution of such a majority as to make its execution reasonably probable, I propose to give them till the 25th November to pay in the first instalment of the money due to us, say, one-half of the whole sum. But if there is no prospect of a settlement, I propose to dismiss the jirga as soon as this is clear and as soon as the jirga has thoroughly grasped—first, that reparation will be fully enforced, and secondly, that, when friendly relations have been re-established, the change of policy indicated in the 4th paragraph of the Government of India letter will be adopted. I then propose to give them till the 25th November to think matters over and to discuss them at their homes. On that day they would have to let me know definitely whether they will do us justice or not, and, if the former, they will have to

bring in on that date one-half of the money payable as a guarantee of their good faith. On the 26th November, accordingly, it will be definitely known whether there will be a blockade or not. The military and civil arrangements should, therefore, be such that on receipt of a telegram on the evening of 26th November the blockade can commence on the 1st December.

The civil arrangements I will see to. Troops should (starting from Dera Ismail Khan on the 27th November and Bannu on the 28th November) reach Tank and Jani Khel on the 1st or 2nd December. I understand it is intended to hold Murtaza with troops and to strengthen Sarwekai; there will be no harm if this is done by the 3rd and 4th December. The troops, therefore, should be ready to start on the 27th November. I should be glad if the military scheme is communicated to me as early as convenient.

7. As regards the scheme for the civil portion of the blockade, I asked the Political Officers and Deputy Commissioners concerned, some time ago, to send me their views by the 15th of this month. From these views and my own ideas I shall prepare a comprehensive scheme which will be discussed and settled at a conference of the Political Officers, Deputy Commissioners and Officers Commanding Militias at Dera Ismail Khan on the 31st instant. I may have to submit additional proposals for orders besides those below, but I doubt it. Anyhow I am able to suggest now in this letter the more important proposals that require orders:—

(1) *Funds.*—I do not think much money will be required; I am arranging for some Darwesh Khel to remain in Shawal, if necessary, during the winter, and thus to close that back door to the Mahsuds. Of course we shall have to pay this Darwesh Khel tribal post, say 50 men each on Rs. 10 per mensem; its cost will come to Rs. 3,000 for the six winter months. It may be necessary to build temporary towers here and there; to entertain Bhittanni tribal posts for the time; to give rewards on the spot for specially good service, &c., &c. I would ask for a grant till the 1st April, 1901, of Rs. 15,000 to my political allotment, out of which I can spend money either myself or through Deputy Commissioners and Political Officers, without further reference for orders. Accounts will, of course, be kept and duly furnished with vouchers hereafter. But it will materially conduce to the efficient working of a blockade (when measures have often to be taken at a moment's notice) if money is available to be spent promptly without correspondence. Government may rest assured that every care will be taken to keep expenditure at a minimum.

(2) *Posts.*—With my letter, dated the 2nd instant, I submitted proposals for the posts of the Northern and Southern Waziristan Militias. If there is a blockade, the following new posts will be urgently required for the closure of principal raiding routes and for the protection of the country:—

Northern Waziristan—	*Southern Waziristan*—
Tutnarai.	Tiarza.
	Karab Kot.
Lakkanarai.	Dargai Obo.
	Khuzma Sar.
Shinkai.	Paste Khwaja.
	Urmana Khwar.
Mirzail.	Toi Khula.

If Government accept the proposals, I would ask that the construction of these posts be started at once. Whether there is a blockade or not, they are really required; and, if so, to build them now at once makes no difference.

(3) *Protection of the Dera Ismail Khan and Bannu Districts and enforcement of the blockade on their borders.*—With my letter,

dated the 20th ultimo, I. submitted a scheme for the reorganisation of the Bannu and Dera Ismail Khan Border Military Police. If it meets with approval I would ask for very early orders. If the new corps can begin to be raised by the 1st November, they will be tolerably efficient in three months for blockade purposes, and an addition of 500 fairly armed and drilled men of the country will be of the greatest value in blockading. Here also, as in the case of the militia posts, if the proposals are acceptable, they may as well be set in hand forthwith.

(4) *Arms and ammunition.*—By the recent orders of Government, the border villages of Bannu and Dera Ismail Khan will be armed before the 1st December. It may, and probably will, be necessary to temporarily arm the Bhittannis, upon whose cordial and efficient co-operation the stringency of the blockade will greatly depend. I do not delay this letter to enclose an indent for 800 Enfield,* 16,000 rounds of ammunition and 32,000 percussion caps; the formal indent will follow. But I would ask that the question of arming the Bhittannis be now considered and disposed of, and that the Inspector-General of Ordnance be now authorised (if my suggestion is sanctioned) to promptly issue, up to the maximum given above, of rifles, ammunition and caps on receipt of an indent from me direct. The Bhittannis are at enmity with the Mahsuds; they are a poor and weak tribe; they are practically British subjects; full security would, of course, be taken for the arms; they would only be issued to reliable men. I do not think there is any risk in giving the arms, or any likelihood of trouble in our getting them back when we want them from the Bhittannis. If there is a prospect of the scheme for Border Military Police reorganisation being approved, I would ask for intimation by telegram, so that indents for arms (Sniders), ammunition and accoutrements can be sent in as soon as possible. I would also ask that the Inspector-General of Ordnance be authorised to comply with such indents sent direct to him by me. They will be on the same scale as for the Waziristan Militias, and such scrutiny as may, under the circumstances, be thought necessary might, if there is no objection, be conducted on the post-audit system in your office and in the offices of the Government of India.

* M.L. rifles.

W. MERK.

(5) *Staff.*—I should be glad of the services of Mr. Lorimer, I.C.S., if they can be spared as special blockade officer, working in the Bannu and Dera Ismail Khan districts under the Deputy Commissioners and, beyond the administrative border, under me direct. If there is a blockade, it may be possible for him to hold himself in readiness to join at Tank on the 26th November. I suggest that Lieutenant Bowring, Assistant Commissioner, whom I believe to be well qualified, be attached temporarily as the Assistant to the Political Officer, Wana, upon whom much work will fall. Mr. French, Assistant Commissioner, who has been holding temporary charge of the Tank Sub-Division and has acquired a knowledge of this tract, might, I think, remain as General Assistant to the Deputy Commissioner on the Tank border when Mr. Pipon returns from leave. Lieutenant Bigg-Wither is commanding the Border Military Police of Dera Ismail Khan, and will be in charge of all the Border Military Police arrangements and work. There will be less to do in Bannu, but the Deputy Commissioner should be provided with a military assistant; this is essential if a new corps of Border Military Police is

raised there. The Tochi requires no special staff. The bulk of the work will fall on the Southern Waziristan and Dera Ismail Khan authorities.

(6) *Telegraph.*—I recommend that from the 7th November the telegraph office at Tank be raised temporarily to the 1st class, viz., be open day and night. Tank is the central point for blockade operations. I propose to make it my head-quarters for the time. The transfer of the telegraph office from Jatta to Murtaza has been sanctioned. A temporary field office should be opened at Jani Khel from Bannu (if there is a blockade); it may be necessary later on to carry the line to Khairu Khel via Tajori; also (if there is a blockade), a field office will be required at Mullazai from Tank; it may be found advisable subsequently to protract this line via the Bain Pass post to Khairu Khel. But for the present two field lines to Jani Khel and Mullazai will be enough. These short light lines will cost little, nor will the expense be much if they are joined up via the Bain post.

8. I shall next week ask all officers concerned to warn every Mahsud whatsoever within their charges that he may be required to return to his hills, with his family and moveable property, at 12 hours' notice, next month. The news of this warning will, of course, reach the tribe, and will be a sign to them that business is meant.

9. As regards the manner in which I propose to communicate the decision and orders of Government to the jirga, I would, with the permission of Government, take the following line: I would commence with a history of the relations of the Mahsuds with the British Government, from annexation of the Punjab to the present day, dwelling with emphasis and at length upon the various occasions on which, in consequence of misconduct, the Mahsuds came into collision with us, and how little they gained thereby. The fathers and grandfathers of men who will be listening to this have suffered at different times, and point will be given to my remarks by recalling their names and fate. Then I would bring home to the Mahsuds how helpless they are; we surround them on three sides, on the fourth are their hereditary enemies and beyond these are Afghanistan and its ruler, whose subjects they have been liberally harrying in Khost and elsewhere. Then, and on this point, I would specially ask for the instructions of Government. I propose to tell them that they must see for themselves, unless some stable arrangement is arrived at, whereby offences shall cease in future, that Government, for the sake of its subjects and of those who live under its protection, who are and have been constantly murdered and plundered by Mahsuds, may (?) or will (?) have no other course open but to occupy their country and put down this intolerable condition of affairs for ever by force; and that, if this should happen, if this should be forced upon Government by the misbehaviour of the Mahsuds, not only will a signal retribution be dealt out to all, but there will also be no allowances for anyone whatever. This last sentence is intended to cut the ground from under the Maliks, who flatter themselves that, if Government should occupy the Mahsud country, they will draw allowances in comfort, and who have been working to this end.

The object of the whole of the above is to sober the Mahsuds, to let them see how they stand. Since the last thing that the tribe, as a whole, wishes is the occupation of their country, the blunt statement that they may drive Government to take it will not be without deep effect. It will probably take me a whole day to finish this prologue with hillmen, as, with the mass of uneducated people at home, *e.g.*, many rural constituencies, the bulk of an audience—some 90 per cent.—are quite incapable of following the points of a speech or of taking in its drift, unless the same thing and the same point is repeated over and over again, and every head is explained patiently at great length. Thus, for instance, if I were simply to say in so many words what I have marked at A above, not one Mahsud in a thousand

would be in the least moved by it, or realise what it implies. I shall have to go through the leading offences, give names and details, paint each outrage in a lurid light, fully impress them with the grossness of their conduct on one hand, and the kindness with which we treat them within our limits on the other hand, before they will perceive clearly what they have been doing and how deep is their offence. The next day, after they have had time to reflect, I would approach business and explain how the existing system has collapsed; we have paid much money and obtained nothing to speak of in the way of cessation of offences in return; how the Maliks failed in their engagements and how they have thus themselves broken the pact entered into in 1895. This again will call for a mass of detailed illustration, and will involve considerable debate, since the leading Maliks will no doubt constantly interrupt and endeavour to argue their side of the case. And to avoid the feeling that they have been finally condemned unheard, to prevent that resentment which every Oriental cherishes whose petition has not been patiently listened to (whether it is successful or not is to his mind quite another matter; the order on the petition is fate, but to listen to it is within the power of the "Hakim"), a considerable margin of explanation and discussion will have to be allowed to the Maliks if they wish to avail themselves of it. It is quite possible that they may feel their case to be hopeless, and may take in silence what I shall tell the jirga. But, if not, if they want to speak, my experience is that it is never a mistake to listen in reason to what men have to say in jirga. Then I would explain that, exclusive of Rs. 7,000 a year, which the Political Officer will retain in his own hands, to give to whomsoever and howsoever he pleases, Government are prepared to grant a subsidy of Rs. 54,000 to the whole Mahsud tribe, to be distributed as the tribe arranges. The total comes to Rs. 61,000, the sum mentioned in paragraph 16 of my note of the 24th July, 1900, and referred to in paragraph 14 of your letter, No. 1137, dated the 17th August, 1900, to the Government of India. I have suggested Rs. 54,000 for the whole tribe, because quite possibly the Mahsuds will arrange to divide in the first instance in three equal shares according to the three primary divisions of the tribe—the Bahlolzai, the Shaman Khel and the Alizai; and a sum divisible by three is therefore convenient.

This grant, I would continue to say to them, is contingent upon good conduct, loyalty and upon full or sectional tribal responsibility, as we choose, and coupled, if we like, with the punishment of individual offenders. I shall explain very fully to them that the rule we shall adopt will be literally their own Pathan custom; the custom is this: the injured party, if he can lay hands on the actual culprits (whether by capture or by surrender), punishes them. If he cannot do this, he does not waste time, but proceeds against their section or the clan containing the section, or the tribe containing the clan, as he thinks best. To this procedure no Pathan can possibly object. The first thought that will then occur to the Mahsuds, of course, is to complain that Rs. 54,000 is by no means enough. To which the obvious answer is—"There it is; you can take it or leave it." Then I think the moment will have come for pointing out that, before any further step can take place in the way of distribution of the allowances, prompt reparation must first be made to Government. This will, no doubt, come as a shock, but the greater the shock the more keen is the reaction likely to be. By opening up the prospect of genuinely tribal allowances, the "Ulus," viz., the body of the tribe and those sections that have hitherto received nothing or less than their proper share, will have been attracted. Mulla Powindah's party, who are against the Maliki "ring" and are all for a popular system, will at the jirga have heard what I say and will have welcomed the change of policy in our future dealings with the Mahsuds; they will be committed to it, and to that extent will feel themselves bound to promote the settlement of the Mahsud account that will hasten the introduction of the change of system. The Rs. 7,000 kept in the hand of the Political Officer will be a lever for working on really influential Maliks; if they do good service in bringing about a peaceable settlement, they are certainly worth their salt; lastly, however wild and savage Pathan clans

may be, they are by no means devoid of the sense of justice; and if they feel that they are reasonably and fairly dealt with, I have often found that they are quite prepared to act justly in return.

I do not in the least hope for or expect a peaceable settlement, but I venture to think that the course I have suggested and the sequence of steps I have sketched are as likely to bring about a peaceful composition of the Mahsud question as any other. At the same time, seeing that the chances are so greatly against a smooth settlement, every preparation for a blockade must be made, and I shall not permit the jirga to temporise or to put off their decision in any manner. By the 11th or 12th November, in all likelihood, the matter will practically be settled, one way or the other.

10. I much regret that I am unable to submit a draft sketch of what I intend to say. But in the case of a jirga like this, it is impossible to do so. Proceedings more resemble a lively debate than a speaker addressing an audience. One goes into a jirga with a fixed purpose, but the actual words used depend upon what one feels and perceives at the time being is the temper and are the thoughts of those present, upon their arguments and objections, upon the divisions of opinion that arise at the moment, in short, upon a set of conditions and circumstances that originate mostly at the sittings themselves. Moreover, the debates and proceedings are most lengthy, as all savage councils are, and from the nature of things must be, where not to hear a man out, or to overlook a point, may, and in most cases does, mean certain bloodshed thereafter. In 1896, when I had to take over the Mohmands, a simpler matter than will be the jirga of next month, I had to hold a speech or rather debate of six hours each for two days in order to hammer into their heads what was wanted, followed by 12 days' jirga work of eight hours daily before the distribution of the allowances was finally determined and accepted all round.

11. I do not think there are any minor points that have been omitted; such native establishment (Mohurrirs, &c.) as may be required for the blockade, I think I can provide out of local establishments, or, if sufficient men cannot be spared, I can. entertain temporary writers, &c., with the Rs. 15,000 for which I have applied.

Probably some 2,500, perhaps 3,000, Mahsuds will come to the jirga. My object is, of course, to get as many down as possible. They will be disarmed at the border posts. But as the jirga may break up on strained terms, and as a mob of 3,000 hillmen is capable of some mischief, even when disarmed, I will arrange with the General Officer Commanding, Derajat, to have 200 sepoys at Tank. I mention this by way of explanation of the movement of these troops early in November.

P.S.—With reference to paragraph 2 of this letter, I have just received a telegram from the Political Officer to the effect that only a few Maliks have appeared at Tank, and that the Maliks generally have asked for a month's grace, owing, they say, to the harvesting of crops, to which I have replied with a message that three months' past allowance of every Malik will be confiscated who does not present himself in Tank by the 16th instant, and that meanwhile the Political Officer should enquire into the cases and satisfy himself of their truth. We cannot afford to wait on the pleasure of the Maliks.

Enclosure 4 in No. 3.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India, in the Foreign Department, dated Camp, the 23rd October, 1900.

In continuation of correspondence regarding Mahsud affairs, ending with my letter, dated 21st October, I am directed to address you, with reference to a telegram, dated 19th October, from the Commissioner of the

Derajat, a copy of which Mr. Merk has sent to you direct. I am at the same time to submit copies of the telegrams noted in the margin. Mr. Merk has been asked by letter to give a detail of the cases for which Rs. 99,000 are due, which were pending when the March settlement was made, but were not then decided. His reply will be communicated to you when received.

From Punjab Government, to Commissioner, Derajat, dated the 20th October.
From Commissioner, Derajat, to Punjab Government, dated the 21st October.

2. The position is that the amount due from the Mahsuds is more than they can possibly pay. In reducing the amount of our demand, the Lieutenant-Governor thinks there is no particular object in saying that we will take two-thirds of our full claim in cases against our own subjects and one-third in inter-tribal cases. It will be better simply to state the total amount of compensation which the tribe must pay in order to avert the blockade, and this, the Lieutenant-Governor thinks, might be put at one lakh of rupees on account of all offences up to the date of announcement. Mr. Merk might fix the instalments in which the money must be paid, and inform the tribe that failure to pay any instalment when due will result in a blockade being at once imposed. The Lieutenant-Governor thinks that he should further tell the Mahsuds that all Maliki allowances are withdrawn till the whole of the money has been paid, and that their amount will be treated as finally forfeited to Government and not credited against the fine of one lakh. He should add that, if the instalments are punctually paid, it is the intention of Government, after the last instalment has been received, to start the new system of tribal allowances, provided that the tribe has behaved well in the meantime and has not run up a fresh bill.

Annexure 1.

Telegram from the Officiating Chief Secretary to the Government of the Punjab to the Commissioner and Superintendent, Derajat Division, Tank, dated the 20th October, 1900.

Yours, dated 19th. Of eighty-nine thousand rupees due on account of *inter-tribal cases, what amounts, respectively, fall under classes C and D? By D cases we understand inter-tribal cases, which occurred outside the protected area.*

Annexure 2.

Telegram from the Commissioner and Superintendent, Derajat Division, Tank, to the Officiating Chief Secretary to the Government of the Punjab, dated the 21st October, 1900.

Out of the eighty-nine thousand rupees, two thousand seven hundred rupees are on account of cases outside the protected area, leaving eighty-six thousand three hundred rupees for C cases. If outrage between Boya and Kanirogha, reported in telegram 495 of Political Officer, Tochi, is work of Mahsuds, an item of three thousand rupees will have to be added to the thirteen thousand rupees for fines in my 500-C., making total liability one hundred ninety thousand rupees.

Enclosure 5 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 23rd October, 1900. Repeated to the Foreign Secretary.

Nasran Border Military post, eleven miles from here, surprised last night by gang of Mahsuds. Two Border Military Police shot dead; eight Snider rifles, two Snider carbines, about twelve hundred rounds ammunition

carried off. Circumstances show gross laxity on part of Border Military Police garrison. Trust Border Military Police Regulation will soon be passed into law.

Enclosure 6 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 23rd October, 1900. Repeated to the Foreign Secretary.

Early this morning Officer Commanding, Jandola, took out party to intercept Nasran raiders. Succeeded in doing so. Regret to report that news just received that Officer Commanding killed, also one raider, whose body left behind by other raiders, who escaped. Am sending Lieutenant Knox, Adjutant, Southern Waziristan Militia, to be at Jandola till British officer arrives there to command.

Enclosure 7 in No. 3.

Telegram from the Commissioner and Superintendent, Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 24th October, 1900. Repeated to the Foreign Secretary.

Raid had undoubtedly been carefully planned some time ago, but precise moment of execution was most probably chosen to embarass the Maliks assembled here for examination of cases against Mahsuds. Suspicion at present is against Jalal Khels and Shingis, who are discontented with their Maliks, but it is quite possible that raid was committed at Mulla Powindah's instance to discredit the Maliks generally, who declare this to be the case. After full reflection, I do not advocate a change in the programme for next month after what has happened yesterday, because, both for future stable arrangements with Mahsud tribe and for purpose of making them comply sooner than would otherwise be the case with the demand of Government for redress, it is essential to have a meeting with the governing body of the tribes and fully inform them of future policy of Government. If I were to tell only the Maliks what is future policy of Government, they would, of course, misrepresent it to the tribes. Written communications and explanations addressed to the tribe are quite useless, and would reach no one. And after coercive measures, it is almost impossible to get together a full jirga in a reasonable time. It is, therefore, I think, best not to enforce the blockade at once, but that I should see the full jirga on the 7th November. The only changes I propose are that, in view of recent occurrences, the announcement of the views of Government suggested in paragraph 9 of my letter 748 of 9th October be clear and exhaustive, but much more peremptory than was contemplated, and that demand on tribe be now fixed at one lakh. Kindly communicate orders to me on these points.

Enclosure 8 in No. 3.

Telegram from the Foreign Secretary, Simla, to the Chief Secretary to the Government of the Punjab, Lieutenant-Governor's Camp, dated the 25th October, 1900.

Merk's telegram, 24th October. The Government of India agree to the demand being one lakh as already recommended by the Lieutenant-Governor, and, subject to any contrary advice which His Honour may wish

to give, they see no reason for interfering with the preparations and plan for dealing with the Mahsuds which had been formed prior to the occurrence of this raid.

Enclosure 9 in No. 3.

Letter from the Deputy Secretary to the Government of India in the Foreign Department, to the Chief Secretary to the Government of the Punjab, dated Simla, the 29th October, 1900.

I am directed to acknowledge the receipt of the marginally noted communications regarding Mahsud affairs. The Lieutenant-Governor has already been informed by telegram, dated the 25th October, 1900, that the Government of India agree to the demand on the Mahsuds being fixed at one lakh, as recommended by His Honour in your letter of the 23rd October, and that, subject to any contrary advice which Sir Mackworth Young may wish to give, the Governor-General in Council sees no reason for interfering with the preparations and plans for dealing with the tribe which had been formed prior to the occurrence of the raid reported in Mr. Merk's last message. Mr. Merk will no doubt state the total amount of the "bill" to the jirga, and will then announce that one lakh is demanded instead of the total. It is, of course, desirable to provide that the demand of the round figure of one lakh shall not cause the more ignorant Mahsuds or other frontier tribes to suppose mistakenly that the sum has been arbitrarily fixed.

Letter from the Punjab Government, dated the 17th October, 1900.
Telegram from the Commissioner of the Derajat Division, dated the 19th October, 1900 (addressed to the Punjab Government and repeated to the Government of India).
Letter from the Punjab Government, dated the 20th October, 1900.
Telegram from the Commissioner of the Derajat Division, dated the 22nd October, 1900 (addressed to the Punjab Government and repeated to the Government of India).
Letter from the Punjab Government, dated the 21st October, 1900.
Letter from the Punjab Government, dated the 23rd October, 1900.
Telegram from the Commissioner of the Derajat Division, dated the 24th October, 1900 (addressed to the Punjab Government and repeated to the Government of India).

2. Mr. Merk's sketch of what he means to say to the jirga is necessarily in general terms. It is approved by the Government of India, subject to the reservation, that Mr. Merk must be careful not to make anything in the nature of a specific threat of annexation. All that he should say is that contumacy and opposition, if persisted in, can only in the long run lead to one result, that result being the loss by the Mahsuds of their autonomy and the occupation of the Mahsud country. This is a consequence that the Government have the strongest desire to avoid. The feelings and interests of the tribe must be equally in the same direction; and it rests with them to remove all necessity for the consideration of so painful an alternative.

3. With reference to the concluding sentences of your letter, dated the 23rd October, I am to observe that, under the original scheme, it was contemplated that, if half the full demand were not paid by the Mahsuds, as an earnest of good faith, by a fixed date, the blockade would be formed forthwith, and would be maintained until a settlement was arrived at. The Government of India consider it preferable to adhere to this design, and that no question of payment by instalments should be raised or entertained at the present stage. If the Mahsuds should ask that the Maliki allowances may be credited against the demand, this request should be refused; but in other respects it appears undesirable to go beyond the terms of Mr. Merk's proposed communication to the jirga, as accepted by the Government of India.

4. Mr. Merk has no doubt taken the steps which he contemplated for warning all Mahsuds who are settled on land in British India that they may be required next month to return to their hills, with their families and movable property, at 12 hours' notice. It may be left to the Commissioner to deal with the Mahsuds in the Militia, provided, as the Lieutenant-Governor is understood to recommend, that those who are unwilling to go to their country and undergo the blockade are not on the one hand forced to do so, but are not, on the other hand, left in a position where they will be

open to temptation or able to thwart operations by communicating with the blockaded Mahsuds. They must, in other words, be brought to a safe distance from the blockading cordon.

5. Mr. Lorimer's services will be replaced temporarily at the disposal of the Punjab Government in time to enable him to join Mr. Merk not later than the 26th November. A special grant of Rs. 15,000 is placed at Mr. Merk's disposal for political expenditure up to the end of the current financial year. The detailed bills for disbursement from this sum should be sent in due course to the Accountant-General, Punjab. Indents for arms, &c., for the Bhittannis, up to the limit of 800 M. L. Enfield rifles, with 16,000 rounds of ball ammunition and 32,000 percussion caps, will be duly complied with if sent direct to the arsenal at Rawalpindi. Steps are being taken to carry out Mr. Merk's proposals in respect to telegraphic arrangements at Tank, &c.

Enclosure 10 in No. 3.

Telegram from the Commissioner and Superintendent of the Dera'at Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 8th November, 1900. *Repeated to the Foreign Secretary.*

I interviewed to-day the Mahsud jirga, which, owing to recent occurrences, was small, not more than five hundred men, but all sections fully represented, tribesmen as well as Maliks. The Maliks said the time had passed for beating about the bush, and openly and explicitly stated that they had not the power to control the tribe, and that, although they, the Maliks themselves, wished us to take the country, and asked us to do so, this request of theirs was in direct opposition to the wishes of the Mahsuds. In reply to my enquiry what were their proposals to ensure the future good conduct of the tribe, they said they could suggest nothing and had no plan, and virtually abdicate, leaving it to Government to act as Government pleases. This was before I disclosed the change of policy in dealing with the tribes. I then addressed the jirga as authorised by Government. The change of policy came as a complete surprise to the jirga. It seemed to me that the bulk of the Maliks were relieved at the prospect of being extricated from a position which had become impossible. I then put the terms, one lakh of rupees or a blockade, with any other measures Government might think fit to adopt. The Mahsuds say that a blockade will hit them harder than an expedition. The jirga then asked permission to discuss matters to-night, see me to-morrow, and then talk over matters with the tribe. I have, of course, agreed to this, but told them at the time that fifteen days' grace was the utmost I could allow them, and that matters must be determined one way or the other on the 25th November.

Enclosure 11 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 9th November, 1900. *Repeated to the Foreign Secretary.*

My telegram of yesterday. Jirga to-day said they wished to consult tribe, also Mulla Powindah, whose attitude, they said, they could not predict. The jirga said they would make every effort to collect the money, and would give me an answer on or before the 25th instant. I told them to consult together very carefully, also that blockade would commence, as already announced, unless they paid half a lakh within fifteen days, when question of further instalments would be referred to Government for orders; but that blockade, if established, could not be removed till final instalment

had been paid, also that payments in kind would be accepted at prices current in Tank Bazar, also that, if they remained quiet during blockade, they need not fear reprisals, but that, if any Mahsuds committed any offences during the blockade, we should then hold ourselves free to act as we pleased, also that the internal distribution of the fine was a private affair with which we had no concern, and in which we declined to interfere, also that we positively refused to deal separately with any section, though it might be ready to pay its share of the fine, and we should deal only with the Mahsud tribe as a whole, thus avoiding the dangers resulting from splitting up the tribe by dealing with small portions of it, also that the whole tribe would be blockaded or otherwise dealt with till the whole tribe had settled with Government. I then dismissed the jirga. I hear they are genuinely anxious to pay, but eventual result depends, of course, upon consultation in the hills. The jirga was deeply impressed with the gravity of the situation, as is shown by their not even hinting to me that the forfeited allowances should be credited towards the fine, a course which I should have been quite unable to suggest to Government for adoption. I forgot to mention yesterday that they said neither the Maliks nor the tribe had the power of compelling the surrender of the various offenders for punishment. This is, of course, true, else they would not face a fine of a lakh with the consequences of failure in payment. They fully realise that the sooner they pay the more quickly will their troubles cease, and the payment of the tribal allowance commence. And the rigid enforcement of the blockade exactly upon the date fixed with the preparations now being made convince them that, as a number of them said in jirga yesterday, the time has passed for tricks and temporising. As there is no prospect of half a lakh being paid before the 25th instant, the blockade will begin on the 1st December, and I have in hand all the necessary preparations for the civil arrangements of the blockade.

Enclosure 12 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 10th November, 1900. Repeated to the Foreign Secretary.

My telegram of yesterday. The Mahsuds will probably hold a great tribal jirga at Kram on 15th or 16th, which Mulla Powindah will be invited to attend. The leading men will there try to force his hand and make him declare his attitude. They will also get the Ulus to say what it proposes to do. If all agree to payment of lakh, it will soon be paid. Either way prospect of blockade and of the change in policy, of which the body of the tribe will hear to-morrow, will clear the situation. It is not likely that half a lakh will be paid by the 25th, but the consequent declaration of the blockade will materially accelerate payment if the tribe makes up its mind to pay.

Enclosure 13 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Dera Ismail Khan, to the Chief Secretary to the Government of the Punjab, dated the 16th November, 1900. Repeated to the Foreign Secretary.

Mahsud jirga is assembled at Kram. Mahsuds are begging Mulla Powindah, who is there, to help in collecting the fine. The Abdur Rahman Khel hold aloof, and a large gang of this clan is reported to have started to loot the Darwesh Khel of Shakai. This stupid act, of course, plays into our hands, as it will incense the Darwesh Khel and further induce them to join in enforcing the blockade which they were already prepared to do.

Enclosure 14 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Bannu, to the Chief Secretary to the Government of the Punjab, dated the 21st November, 1900. Repeated to the Foreign Secretary.

Mahsud jirga reported to have decided that fine be paid according to tribal shares and tribal custom, but not known yet when amount will be collected and paid in.

Enclosure 15 in No. 3.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India, in the Foreign Department, dated Camp, the 22nd November, 1900.

With reference to the telegram from the Commissioner, Derajat Division, dated 23rd October, 1900, which was repeated to the Government of India, I am directed to submit, for information, a copy of the letters marginally noted containing further details of the attack made on the Kot Nasran Post by a gang of Mahsuds on the 23rd ultimo, and a report regarding the conduct of the Border Military Police in charge of the post during the attack.

Commissioner, Derajat's endorsement, dated 30th October, 1900, and enclosures.
Commissioner, Derajat's letter, dated 31st October, 1900, and enclosures.

Annexure 1.

Letter from S. S. Waterfield, Esq., Political Officer, Wana, to the Commissioner and Superintendent, Derajat Division, dated the 26th October, 1900.

I have the honour to report that on the night of 23rd October, between 2 and 3 a.m., I received a report that the Border Military post at Kot Nasran had been attacked by a gang of Mahsuds, who had killed two Border Military Police sepoys, and had looted the post, taking away with them eight Snider rifles, two Snider carbines, a revolver and a large number of Snider cartridges.

I at once telegraphed the news to Jandola and Sarwekai, hoping that the gang might possibly be intercepted on the road back into Mahsud country.

On receipt of my telegram at Jandola, the Naib Tahsildar, Ata Muhammad, reported the news to Lieutenant Hennessey, 45th Sikhs, commanding the Jandola Post, who at once ordered out 10 sowars of the 5th Punjab Cavalry and 35 sepoys of the 45th Sikhs in pursuit of the raiding party. Lieutenant Hennessey himself went with the troops, and took with him a number of Bhittanni Levies.

The troops took the road leading to the meeting place of the Shuza and Khaisora Valleys. The Cavalry sowars pushed on ahead of the infantry, and, on arriving at Pir Tangi, came across the gang of raiders, who were resting there for the purpose, apparently, of dividing the loot obtained from the Nasran Post. The Cavalry fired upon the raiders and wounded one man of the gang, and the rest of the raiders fled up the side of the hill. The news that the troops were in touch with the raiders reached me between 2 and 3 p.m. from Jandola, Lieutenant Hennessey having sent back to the post for reinforcements. The next news I received was conveyed in a telegram from Jandola, stating, I regret to say, that Lieutenant Hennessey had been shot dead and one Bhittanni Levy wounded, and that one of the

raiders had been killed. According to your orders, Lieutenant Knox, Adjutant of the Southern Waziristan Militia, was ordered to proceed on the morning of the 24th to Jandola to enquire into the case. I also ordered Naib Tahsildar, Muhammad Azim Khan, to accompany Lieutenant Knox and to take with him some Mahsud Maliks, out of the jirga now assembled here, for the purpose of identifying the body of the raider. On the 24th I received news that these Maliks had professed their inability to identify the body. I at once ordered that the body should be sent down to Tank for the purpose of identification by the Mahsud Maliks and their followers assembled here.

The body arrived on the night of the 24th instant, and on the 25th every Mahsud Malik was given an opportunity of identifying it; one and all, however, expressed their inability to identify it. The Mahsud Maliks unanimously declare that this raid has been committed at the instigation of the Mulla Powindah, and that the members of the gang are the Mulla's followers.

On the 25th instant I received news from Lieutenant Knox that through the enquiry instituted by Naib Tahsildar, Muhammad Azim Khan, it is believed that the deceased raider is one Sangai, a Malikshahi of Toda China near Makin. It has been ascertained that no Shingi nor Jalal Khel was concerned in this case. From the enquiries made up to the present suspicion is strong against Shahi Khel, Malikshahi, and other Sheikhs of the Mulla Powindah. It has been ascertained that on the day before the raid on the Nasran Post the gang of raiders were fed by Asaltai, Nehzamai and Pashai, Abdullais, brothers of Tarakaii, a Mahsud hostage. These men have been summoned, and should arrive here on the 27th, and will be able to give evidence as to the members of the gang.

It has also been ascertained that on the day that the raiding gang came down the Shuza with the intention of attacking the Nasran Post the following "Kirris" were encamped in the Shuza, and members of these Kirris must have noticed this gang:—

(*a*) The Kirri of Siman Khan, Shahi Khel Malik; he himself was in Tank.
(*b*) The shepherds, Shaman Khel section.
(*c*) The Kirri of Sarang Khel Shingis.
(*d*) The shepherds of Abdullais and Malikshahis.
(*e*) Kirri Waruki Dhanna Bhittannis.
(*f*) Kirri of Badzai Bhittannis Malik Katai.
(*g*) Kirri of Ahmad Khan, Niamat Khel Bhittanni.

All the above have been called on for an explanation as to why they made no attempt to stop the raiders nor made any report as to the arrival of this gang in the Shuza.

I attach a copy of the report sent to me by Lieutenant Knox regarding the manner in which Lieutenant Hennessey met with his death.

Lieutenant Hennessey's body has been sent in to Dera Ismail Khan for burial.

Annexure 2.

Letter from Lieutenant A. W. F. Knox, Adjutant, Southern Waziristan Militia, to the Political Officer, Wana, dated Jandola, the 24th October, 1900.

I have the honour to report as follows on the affair of yesterday, in which Second-Lieutenant Hennessey, 45th Sikhs, was killed.

The Post Officer here, Ata Muhammad, received a telegram from you about 4 a.m. yesterday, the 23rd, to the effect that the Border Military Police post, Nasran, had been looted by raiders on the preceding night.

Second-Lieutenant Hennessey, Officer Commanding Jandola, was at once informed. He started about 5 a.m. for the junction of the Shuza and Khaisora nullahs, north-east of Jandola, and distant 13 miles. He sent on in front 10 sowars of the detachment, 5th Punjab Cavalry, under Daffadar Minhaj-ud-din, who was accompanied by three Bhittanni and four Mahsud Levy sowars and had under his immediate command Jamadar Sundar Singh, of the 45th Sikhs, and 35 rifles, besides seven Bhittanni and three Mahsud Levies.

Of the 35 rifles, 45th Sikhs, ten men under a Havildar were posted in the Tarazda nullah, to cover the Bigori path which debouches some 7 miles from Jandola. Second-Lieutenant Hennessey hurried on to the Shuza with the remainder. Meanwhile the Cavalry scouts had discovered the raiders, in number about 20, resting in the shade, on the north side of the hill, south of the junction of the Khaisora and Shuza. The Daffadar, in order to block their probable line of retirement, took his men a detour to the left and finally galloped up and dismounted in some trees between the two nullahs and north of their junction. He was then about 700 yards from the raiders, who, taking alarm, began to climb rapidly to the top of the hill. As he dismounted they opened fire, which he returned, wounding one man in the shin of the right leg. This happened about 7.30 a.m.

The infantry were now close, and Second-Lieutenant Hennessey, hearing firing, hurried them on at the "double," and formed them to the right under a hill to the north-west of that on which the raiders were. He then advanced against the hill in open order, but finding the enemy's fire too heavy to admit of further progress finally turned to the left and joined the Cavalry. A Bhittanni Levy sepoy, Kasim, was now sent back to the Havildar in the Tarazda to order him to bring his party of ten men to bear on the left rear of the raiders operating from the south-west. At the same time Lieutenant Hennessey seems to have recognised the smallness of his force for the work in hand, and sent back a note to Jandola as follows:—

"Send 15 rifles at once. Am in touch with raiders. Rifles to proceed from the cemetery on to the road to Shuza Darah, to Khaisora Darah by the Bigori road, not along the lower Tarazda road, but over the hills to where Khaisora and Shuza Darahs meet."

The Sikh Native Officer left in command at Jandola complied with this note at once, but the reinforcement only met the troops returning. Probably knowing that these men would arrive too late, Second-Lieutenant Hennessey divided his infantry and attempted to surround the raiders. Taking twelve rifles he himself approached the hill from the south-east, Jamadar Sundar Singh also with twelve rifles was sent against it from the east, and the Cavalry were told to operate from the north on the enemy's front.

Before, however, this general movement was commenced, the enemy's fire slackened, and they had retired to the south-east towards Pir Tangi, probably there crossing the Shuza and effecting their escape into the hills to the north-east. As they retired, the wounded raider lying in a small nullah on the northen face of the hill was loud in complaint, calling out: "I am wounded, carry me away." The Mahsuds, however, were overburdened with rifles and ammunition, and deserted him. He continued for a time to fire on the advancing troops, and prevented them from suspecting the retirement that had taken place. As the infantry drew near, he lay down flat hoping to escape notice. The troops now became aware that only one of the raiders remained, but could not exactly locate him. Jamadar Sundar Singh's party had veered to the right owing to the steepness of the hill. Lieutenant Hennessey working from east to west round the northern face of the hill with his twelve men in extended order suddenly came upon him. Thinking himself discovered, the man rose and fired his pistol at the nearest sepoy, missing him. Lieutenant Hennessey ordered Havildar Narain Singh, who was with him, to take most of the men to the top of the hill to fire upon the wounded man till he surrendered. He himself remained

with three sepoys and a couple of Levies. For a time he waited, then crept on, his helmet in his left hand and revolver in the right. He misjudged the position of the wounded man and took too downward a direction on the hill. The Mahsud remained quiet till he had almost passed and then shot him through the spine from behind, at a distance of five yards, the bullet coming out under the right arm. Death was almost instantaneous; he had only time to call out twice to the sepoy near him to send Havildar Narain Singh. As the Mahsud fired on all men who attempted to recover the corpse, he was finally despatched by a bullet from the top of the hill, which struck him under the right eye. Till then he continued to return the fire.

Meanwhile the Bhittanni Levy, Kasim, was returning, having delivered his message to the Havildar in the Tarazda. He was fired on by mistake and slightly wounded in the fleshy part of the right calf by the Cavalry.

As dols were then heard beating, Jamadar Sundar Singh ordered a general retirement, carrying with him the body of Lieutenant Hennessey and that of the Mahsud raider. The wounded Bhittanni's village was close at hand, and he was handed over to his brother's care. The party reached Jandola at 6 p.m. Lieutenant Hennessey was killed at 2 p.m. The following arms, &c., were found with the dead raider and were forwarded with his body to you to-day for identification:—

One Snider rifle (stolen from Nasran).	Forty-three rounds Snider ball.
One muzzle-loader.	Three rounds Snider buckshot.
One sword.	Eight rounds Snider ball, empty.
One revolver.	One rezai.
One waist belt.	

The Maliks I brought with me from Tank professed themselves unable to identify the corpse, but there seems to be a general consensus of opinion that he was a Malikshahi of Makin or a Shabi Khel.

A Shingi Levy Aikhel sent out yesterday for information reports that he has only heard of two raiding parties being out, one under Azad Khan, Shingi, the other under Asal Khan, Guri Khel, and that both of them have gone towards Zhob. This man's information has been found generally trustworthy. A second Levy sepoy, Saki, a Shabi Khel, reports that on the 21st he heard from another Mahsud that the latter had on that day seen 10 or 12 Mahsuds lurking in the Shuza with two long bullies, likely materials for a ladder such as was used in the attack on Nasran. I shall endeavour to get this man in. Marwat, the Shaman Khel Malik, states that he saw the dead raider on two occasions in the Mulla Powindah's following, but the last occasion was two years ago.

I saw the ladder at Kot Nasran. It is made of two long bullies.
W. R. H. MERK,
Commissioner and Superintendent.

Jamadar Nekamal, Langar Khel, states that the revolver found on the dead man was once in the possession of Sheikh Salim, Langar Khel.

A Levy has been sent to call this man in.

A third Levy sepoy, Gulanam, has brought in information that the raiders were fed last night by three brothers, Asti, Nizami and Pushi, Abdullais (brothers of Tarkhai, hostage at Dera Ismail Khan). These three men who live seven miles from here north of Fatteh Khan Kot will be called in.

I shall inform you of any further information as obtained.

I have just heard that Makin, Shabi Khel, after seeing the corpse, has gone off to his home. Not having a horse he came with my infantry guard, which arrived after I had despatched the body from here. He saw it on the road. Dinak, also Bibizan, Shabi Khel, is in Tank; also Mauladad and Maula Khan of the same section.

Annexure 3.

Endorsed by the Commissioner and Superintendent, Derajat Division, dated Dera Ismail Khan, the 30th October, 1900.

Copy of the foregoing forwarded to the Chief Secretary to the Government of the Punjab, Lahore, for information.

Enclosure 16 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 25th November, 1900. *Repeated to the Foreign Secretary.*

The Mahsud jirga at Kram agreed to pay by tribal shares, but the difficulty now is who is to collect the money and how. The Mahsuds want us to collect from each section. At the jirga they also agreed to control their bad characters by tribal force and to divide the allowances tribally. They have asked for two months' grace, and that, meanwhile, blockade be not imposed. They are very anxious that traffic with Mahsud country be not stopped for next two months. They are said to greatly fear that payment of the lakh will be followed up by an expedition. They are now waiting to see what we shall do. As the Mahsud requests are clearly impossible, I shall proclaim blockade this evening. I am telegraphing separately about this to you and to Military Authorities.

Enclosure 17 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 25th November, 1900. *Repeated to the Foreign Secretary.*

Reference last sentence of my telegram of 9th instant. As half lakh has not been paid, the blockade will commence on 1st December, on which date troops ought to be in their position or as soon after as possible. Mahsuds are being sent back to their country, and blockade proclamation being issued.

Enclosure 18 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 28th November, 1900. *Repeated to the Foreign Secretary.*

Have received letter from Mulla Powindah :—*Begins.* Mahsud jirga agrees to pay and obey. I am personally glad that bad characters are being punished. I ask that value of payments in kind be assessed in presence of my nominee. I ask you the order that fine be levied per family, and not by tribal shares. I ask for further grace, as the tribe is collecting the money; lastly, that allowances of Maliks may be credited towards fine. *Ends.* To which I have replied:—*Begins.* The sooner the Mahsuds pay in full, the sooner will blockade cease; secondly, payments in kind, such as I accept, will be sold and proceeds credited towards fine; thirdly, mode of collection of fine is one for tribe to determine, with which we have no concern; fourthly, Maliks' allowances cannot be credited towards fine; fifthly, no further grace can be given. *Ends.*

Enclosure 19 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Officiating Chief Secretary to the Government of the Punjab, dated the 2nd December, 1900. *Repeated to the Foreign Secretary.*

Applications have been received from various Mahsud sections, asking permission to pay in their shares of fine, to which reply has been made that all payments will be received, but that the fine is a collective one on the whole Mahsud tribe, and that, till it is paid in full, the blockade will be maintained against all Mahsuds. Mullah Powindah writes asking that payment of fine be ordered according to tribal shares as fixed by recent jirga at Kram; also that payment of future allowances be ordered according to such shares, also that sections that decline to pay fine be coerced by us. Reply given that assessment and payment of fine and future distribution of allowances are matters of tribal concern, and settlement in which we do not interfere.

Enclosure 20 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 4th December, 1900. *Repeated to the Foreign Secretary.*

Prices are rising in Mahsud Hills. News from various quarters, including Tochi and Sarwekai, confirms the report that Mahsuds are engaged in collecting the fine. Several Mahsud Maliks have been enquiring whether arms will be accepted in payment. I have already told the Mahsuds that payments in kind will be accepted, and property so brought will be sold and proceeds credited towards payment of fine. But arms cannot be sold in British districts. I do not advise their being sold to residents of the protected areas or to others, and lastly they are of no use to us. The arms which would be brought would, in most instances, be pistols, knives, swords and muzzle-loading guns, all of native patterns. I do not advise that these be taken, but, if breech-loading rifles are brought in that they be accepted, the market values being assessed by a Committee. Does His Honour agree?

Enclosure 21 in No. 3.

Telegram from the Chief Secretary to the Government of the Punjab, Lieutenant-Governor's Camp, to the Commissioner and Superintendent of the Derajat Division, dated the 8th December, 1900. *Repeated to Foreign Secretary.*

Lieutenant-Governor agrees that breech-loading rifles of English manufacture may be taken at assessed value in part payment of fine.

Enclosure 22 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 10th December, 1900. *Repeated to the Foreign Secretary.*

First payments in cash and in kind towards fine have been made at Jandola and Sarwekai. Mahsuds at present seem really resolved to pay, and Mulla Powindah is actively assisting in collection. By common consent

raiding on Government territory has been stopped for the present, but large raid reported to have been committed by Mahsuds on Afghan territory in Sarafza about 3rd instant, raiders slipping through Shawal. I shall endeavour to tighten Darwesh Khel closure of Shawal, as, if raiders get through, traders may contrive to do the same.

Enclosure 23 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division Tank, to the Chief Secretary to the Government of the Punjab, dated the 11*th December*, 1900. *Repeated to Foreign Secretary.*

Mahsuds now press for payments in kind to be accepted at a valuation. They hope, no doubt, that their cattle, &c., may be over-valued and fine thus reduced. To this I have replied that I have no objection to taking payments in kind at a valuation, provided Mahsuds make good any differences between the proceeds of sales and the valuations, if the latter prove to exceed the former. I have added that, if they do not accept this, I will permit Mahsud owners of payments in kind to be present at the sales, and arrange to have the property brought down from Jandola and sold, and that, if neither course suits them, they have still the option of paying in cash. It is quite possible that this Mahsud manœuvre thus to evade full payment of fine may check satisfactory development of situation, but I think it would be fatal both in regard to effect of present punishment, and in regard to success of future management of tribe, if I were to do anything that would introduce a nominal element into the matter of the fine. I trust His Honour approves action taken.

Enclosure 24 in No. 3.

Telegram from the Chief Secretary to the Government of the Punjab, Lieutenant-Governor's Camp, Khanewal, to the Commissioner and Superintendent of the Derajat Division, dated the 12*th December*, 1900. *Repeated to the Foreign Secretary, Calcutta.*

Yours, dated 11th December. Lieutenant-Governor entirely approves action taken regarding payments in kind by Mahsuds.

Enclosure 25 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Tank, to the Chief Secretary to the Government of the Punjab, dated the 17*th December*, 1900. *Repeated to the Foreign Secretary.*

Attitude and temper of Mahsuds reported the same as in my telegram of 10th instant, but payments have ceased, and Mahsuds are considering what to do, since their wish to have payments in kind accepted at what they expected high valuations has been declined, and since they have been informed that only cash proceeds of sales of payments in kind will be credited to the fine. Mulla Powindah writes that, unless valuation system is permitted, he can assist no further in collection of fine. Complete cessation of raids, robberies and thefts along borders of Tochi, Bannu, Dera Ismail Khan and Wana, charges, viz., a line 200 miles in length, since the 7th November last up to date proves, firstly, that the Mahsuds alone were

the disturbers of the peace; and, secondly, that the tribe is perfectly capable of combining for a common purpose and of controlling its bad characters if it chooses.

Enclosure 26 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Dera Ismail Khan, to the Foreign Secretary, Calcutta, dated the 31*st December*, 1900.

The Mahsuds have dropped the request for acceptance of payments in kind at a valuation. They now ask that they may be allowed to sell cattle, timber, &c., in Tank, and pay in the proceeds on the spot, subject to necessary precautions on our part that blockade is not broken by goods being taken back to their country. Apparently they do not trust each other, nor do they trust our native subordinates to sell their property. I have replied that their request is reasonable, and that, subject to the necessary measures to prevent smuggling, they will be allowed to come to Tank to sell what they bring, to pay in the money and to go back to their country. All accounts agree in representing Mulla Powindah as urging the tribe to pay, and as he seems to be the only business man in the tribe, and the only man who has some influence with all the sections, this is so far satisfactory. His letters to me during this month tend to confirm the reports that he is genuinely anxious for a payment of the fine. The Mahsuds naturally try to make the best terms for themselves, and finding now that a full payment is insisted upon, possibly they may make up their minds to comply. Mulla Powindah has convened a jirga to consider matters. I have directed Political Officer, Wana, to see that my letters to the tribe and to Mullah Powindah of the 26th instant, accepting Mahsuds' sales at Tank, reach before the jirga meets, and I hope this will take place, especially as the present rains are probably delaying assembly of the jirga.

Enclosure 27 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Miran Shah, to the Foreign Secretary, Calcutta, dated the 6th January, 1901.

Payments have recommenced, and the Mahsuds appear inclined to avail themselves of the permission to sell and pay mentioned in my telegram 528 of 31st December, but till after the Id it is unlikely that a decided move will be made. Large Mahsud flock and herds have in last few days been grazing near Sarwekai, Haidari Kach and Jandola, which looks as if confidence had been restored. Tribe remains perfectly quiet and no offences have occurred.

Enclosure 28 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Dera Ismail Khan, to the Chief Secretary to the Government of the Punjab, dated the 14*th January*, 1901. *Repeated to the Foreign Secretary.*

Payments towards fine continued till 8th instant, when they ceased. Reasons assigned for stoppage are, first, that some Mahsuds consider that, if they hold out for some time without paying, Government may get tired of the blockade and relax terms; second, that it has not yet been settled

whether assessments of fine shall be by tribal shares or by families; third, that the headmen are apathetic, and that Mulla Powindah, who has hitherto been energetic, is drawing back in order not to diminish his influence by appearing to be the sole or the principal mover in furthering the wishes of Government. As regards the second reason, till the tribe has settled mode of assessment, little progress can be expected. The principal obstacle towards an unanimous settlement of assessment is the Shaman Khel, who are numerically the smallest of the three great divisions of the Mahsuds, and therefore naturally wish for assessment *per capita*, whereas the other two divisions desire assessment *per stirpes*, both sides apparently overlooking the bearing that the assessment of loss now will have upon the assessment of profit hereafter when tribe comes to distribution of allowances. Colour is lent to the third reason by a letter I have recently received from Mulla Powindah, begging me to urge the headmen to co-operate vigorously in payment of fine. When they saw him energetically advocating payment, they drew back. Moreover, although they know that further relations with the Mahsuds will be direct and not through a system of selected Maliks, they are trying to stave off the day, hoping that something may meanwhile occur to alter what they know is the future policy of Government. The situation may clear itself or advance a step one way or the other after the Id. Up to date one thousand five hundred and eighty rupees have been paid in.

Enclosure 29 in No. 3.

Telegram from the Commissioner and Superintendent, Derajat Division, Dera Ismail Khan, to the Chief Secretary to the Government of the Punjab, dated the 16th January, 1901. *Repeated to the Foreign Secretary.*

On 14th afternoon a mail runner was killed near Nili Kach. Yesterday morning a sepoy of the 23rd Pioneers was shot on picket near Muliza and in the evening mail was looted near Sarwekai. Circumstances of these offences point to their having been committed by a former Mahsud Jamadar of mail runners who was discharged when blockade commenced, but this is only surmise as yet, and exact facts are being ascertained. The mails have not been sufficiently escorted, and have been allowed, it appears, to travel after sunset.

Enclosure 30 in No. 3.

Telegram from the Honourable the Agent to the Governor-General in Baluchistan Quetta, to the Foreign Secretary, Calcutta, dated the 16th January, 1901.

Following telegram, dated 15th, from Political, Zhob:—*Begins.* Following from S. D. O., Telegraphs, Dera Ghazi Khan:—*Begins.* Telegraph lines between Moghalkot and Kajuri Kach wrecked to-day by Waziris, breaking eight insulators, cutting wire in eleven places and carrying away two spans of wire somewhere within seven miles of Moghalkot. *Ends.* Following from Officer Commanding, Mirali Khel:—*Begins.* Officer Commanding, Moghalkot, wires Zarmelan post entered by party of thirteen Waziri raiders last night midnight. Two rifles belonging to Powindah Chowkidars taken. *Ends. Telegrams end.* Zarmelan is a Punjab post.

Enclosure 31 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Dera Ismail Khan, to the Chief Secretary to the Government of the Punjab, dated the 17th January, 1901. *Repeated to the Foreign Secretary.*

Yesterday night rifle thieves, probably same gang as that mentioned in my telegram of yesterday, attacked picket of 23rd Pioneers at Khushma Khula between Murtaza and Nili Kach. Two sepoys wounded, one rifle lost.

Enclosure 32 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Jandola, to the Chief Secretary to the Government of the Punjab, dated the 26th January, 1901. *Repeated to the Foreign Secretary.*

The offences committed last week by the Mahsuds were, I consider, political in their tendency and purpose. The situation is this: there are three political parties in the tribe—the Maliks, the tribesmen and Mulla Powindah, the third being the agent and leader of the second against the first mentioned party. An expedition would, the Maliks argue, fall principally upon the tribesmen and upon Mulla Powindah, who, as a Mulla, is bound to fight whether he likes or not, and who will, of course, be crushed if there is an expedition. The Maliks, on the other hand, recalling their experiences of 1894 and 1895, expect that, if there is an expedition again, they, their friends and property, will, as before, be protected as friendlies, and that the close of the expedition will be followed by increased allowances as in 1895, besides which their political adversary, Mulla Powindah, will be ruined. I am inclined to think that the offences were deliberately instigated with a view to worrying Government into an expedition. It is significant that the customary gathering of Mahsuds on the day of the *Id* at Makin, when some two thousand five hundred men are said to have assembled, was not attended by the leading headmen, whereas Mulla Powindah was present and upbraided the Mahsuds for the recent offences, and exhorted them to pay the fine. I have sent for the leading headmen, and shall particularly impress upon them the decision of Government in respect of the blockade and of future allowances, also the danger they incur by intrigue which will be useless. The difficulty is to get these Waziris to realise that what is said is meant; for instance, had the Madda Khel realised in May last that there is no whittling of terms, they would have saved their autumn crop. A month ago some Ghilzais of Afghan territory arrived at Kaniguram with a demand for two and a half lakhs as compensation, on account of Mahsud raids on Afghan subjects. They were told to return after the *Id* and were present at the Makin gathering, and it is said brought a letter from Gul Muhammad Khan, Governor of Urghun, offering permission to the Mahsuds to trade with Afghan territory, and an asylum to Mulla Powindah, who is reported to have said that he would wait to see how things went. If a demand for redress was made by the Ghilzais, it is possible that this letter may, in part, be intended as giving some consideration for the redress desired.

Enclosure 33 in No. 3.

Telegram from the Commissioner and Superintendent, Derajat Division, Jandola, to the Chief Secretary to the Government of the Punjab, dated the 3rd February, 1901. *Repeated to the Foreign Secretary.*

After jirga with leading and really influential headmen for three days, they have finally committed themselves in writing and by oath on the koran in my presence, to realise and pay in the fine as soon as possible; and to

unite for this purpose in the forcible coercion of any recusants in the tribe. They made sensible and reasonable suggestions for despatch of this business of liquidation, and the Shaman Khel (see my telegram 17 of 14th ultimo) agreed to accept assessment of fine by ancestral shares. It was also settled that offences committed last month shall be dealt with by whole tribe independently of payment of fine. The situation is better than it was ten days ago, but I cannot say whether internal dissensions of Mulla Powindah, out of antipathy to the leading headmen, may not impede settlement. Mulla Powindah is, however, so openly and explicitly committed to payment of fine that he could only act indirectly; and to make matters more secure, I have sent him a letter which ought to keep him straight. Further, the two parties now clearly understand that, if by their intrigues Government is driven to extreme measures, both parties will be destroyed, and that it is, therefore, to the interest of neither to try to cut the throat of the other at our expense. The information obtained during these discussions confirms correctness of political diagnosis in my telegram of 26th ultimo. The headmen have now gone off to arrange details of assessment and payment. I mention, for what it is worth, the fact that three breech-loading rifles and two revolvers were at this jirga produced in payment of shares of fine due by the owners.

Enclosure 34 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Dera Ismail Khan, to the Chief Secretary to the Government of the Punjab, dated the 12th February, 1901. *Repeated to the Foreign Secretary.*

Following from Political Officer, Wana:—*Begins.* State of affairs in Mahsud country during last week much more hopeful. Since meeting and interviewing of Mahsud Maliks by Commissioner at Jandola, the general demeanour of tribe has improved. Maliks are no longer sulky, and reports say that Mulla highly approves of action taken. All Maliks, since leaving Jandola, have called up their sections, and have arranged for the collection of fine. All arrangements for the realisation of the fine are ready at Sarwekai, Jandola and Tank. No offences have been committed by the Mahsuds during the past week. Bahirs are coming in as arranged at Sarwekai and Jandola. Badshah Khan, one of the chief Maliks, has personally paid in 755 rupees. *Ends.* The situation is more promising now than it has been since the blockade commenced.

Enclosure 35 in No. 3.

Telegram from the Commissioner and Superintendent, Derajat Division, Dera Ismail Khan, to the Chief Secretary to the Government of the Punjab, dated the 12th March, 1901. *Repeated to the Foreign Secretary.*

Reference Foreign letter of 20th February, paragraph 3. Owing to scarcity of cash among Mahsuds, it was settled at the Jandola jirga that animals produced by Mahsuds should be made over to complainants in cases of robbery of animals after the animals produced had been accepted by Political Officer as being in every respect equivalent to animals carried off. Mahsuds are bringing in numbers of animals, and these are being made over to complainants according to scale of distribution sanctioned in your telegram of 9th January. Up to 9th instant six thousand five hundred rupees worth of cash thus had been disposed of. Please telegraph if reconsideration of scale of distribution will take place, and under what circumstances. Animals brought in by Mahsuds cannot be kept by us pending

such reconsideration without considerable expense and some risk of animals dying or deteriorating. Nor would it seem advisable to check process of payment of fine by telling Mahsuds that they must keep the animals for the present pending reconsideration. Matter is urgent, because this method of settlement facilitates liquidation of fine without prejudice to the claimants.

Enclosure 36 in No. 3.

Telegram from the Chief Secretary to the Government of the Punjab, Lahore, to the Foreign Secretary, Calcutta, dated the 23rd March, 1901.

Commissioner, Derajat, wires:—*Begins*. Following telegrams repeated for orders. Political Officer, Wana's:—*Begins*. Your question regarding fire-arms handed in by Mahsuds as payment of fine. Up to date 30 Martini-Henri rifles, 11 Martini carbines, 16 Snider rifles, 13 Snider carbines, 11 sporting rifles, 1 Kohat sporting rifle and 63 revolvers have been handed in. Twenty-seven Martini rifles, 4 Martini carbines, are Kohat made, all others are of European manufacture. Total value of fire-arms, as settled by Committees, amounts to Rs. 27,022. Mahsud Maliks are averse to handing in rifles as security for cash later on. Regret delay, but information only received at 11 p.m. *Ends*. My 148:—*Begins*. Your 221. See my letters of 10th December and of 5th January. Kohat-made arms should not have been taken. Unless you can justify their retention, they must be returned. Telegraph reply also what is value of arms received, exclusive of Kohat-made rifles and carbines. *Ends*. His 175:—*Begins*. Your 148. I understand breech-loading rifles of European make to mean Martini-Henri rifles, Sniders and sporting rifles, similar to those made in Europe, and which are equally serviceable. Of the 37 rifles and 4 carbines of Martini-Henri pattern received from Mahsuds and which have been designated as Kohat-made, all, without exception, have been put together from component parts made in Europe. All are sound, serviceable weapons, and to the Mahsuds are worth the money which Committees assessed on the rifles. At Jandola a sum of Rs. 15,002 has been realised up to date by valuation of fire-arms; of this amount Rs. 5,720 is the value assessed on the 28 rifles designed Kohat-made. All rifles collected at Sarwekai are being brought here. On arrival will send required information regarding them. Only two rifles out of 28 collected at Sarwekai are designated Kohat-made. Officer Commanding has informed me that, in his opinion, the values assessed on rifles are very fair. I would strongly recommend that the rifles be retained. Until further orders from you on subject, I have stopped taking over fire-arms from Mahsuds. *Ends*. My 156:—*Begins*. Your 175. You can take another Rs. 2,000 worth of arms. By that time we shall have orders of Government. *Ends*. Under circumstances reported I think Kohat-made arms may be retained. Question now is as follows:—Value of arms brought in is nearly equal to totals of lists 1, 7 and 9 of statements with my 936-C. of 8th December, plus Rs. 5,000 for Kot-Nasran case. Mahsuds, I understand, are willing to bring in more arms. It is policy of Government to obtain breech-loaders from tribes, and payment of arms of course facilitates termination of blockade. On other hand, if arms are brought in beyond arms of value already received which represents Government share of the lakh, we shall be short of money or animals to give as compensation to complainants in proportion to arms accepted after date, unless Government authorise assessed cash value of such arms to be paid to complainants. Kindly telegraph orders on this point. *Ends*. *Second telegram begins*:—105-C. My 155. I have now seen all the arms; they are in very good condition; the so-called Kohat-made arms are rifles of English barrels untouched and English locks, but fitted with country-made stocks. I believe the Mahsuds are prepared to bring in an additional fifteen to twenty thousand rupees worth of arms. If convenient, kindly telegraph

orders soon. *Ends.* Following reply sent:—*Begins.* No. A. Your telegrams 155, dated 18th, and 105-C., dated 21st. So long as great care is taken that Kohat-made rifles are not over-valued, Lieutenant-Governor doubts whether our accepting them will have any bad effect. He thinks we should continue to take rifles, such as those described in your second telegram, from Mahsuds. Value them in cash and pay complainants compensation according to scale laid down in your letter, dated 8th December, 1900. *Ends.*

Enclosure 37 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Miram Shah, to the Chief Secretary to the Government of the Punjab, dated the 21st April, 1901. *Repeated to the Foreign Secretary.*

Up to date fifty-five thousand rupees have been realised from Mahsuds. Tension between different political parties within the tribe has again increased, with consequence that payments are more slack, and that raiding, chiefly on Powindahs and Darwesh Khel, has recommenced.

Enclosure 38 in No. 3.

Telegram from the Foreign Secretary, Simla, to the Chief Secretary to the Government of the Punjab, Lahore, dated the 7th May, 1901.

Commissioner, Derajat's telegram, April 21st. Government of India would be glad to receive report from Mr. Merk as to present position of affairs in Waziristan, and the manner in which blockade is being conducted. It is hoped that blockade arrangements are being maintained with unabated vigour, and that there will be no relaxation in its conditons, as, in the opinion of the Government of India, this is the only method of bringing the Waziris to complete submission. Hereafter and until termination of blockade, it would be convenient if brief fortnightly progress report could be sent by letter, copy being despatched direct by Commissioner to Government of India, in addition to any intermediate telegrams thought necessary.

Enclosure 39 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Jandola, to the Chief Secretary to the Government of the Punjab, dated the 8th May, 1901. *Repeated to the Foreign Secretary.*

My letter of 22nd ultimo. After protracted discussion with large Mahsud jirga, numbering over fifteen hundred persons, the difficulties in way of payment of balance of fine have, I hope, been removed. It has been arranged that Mahsuds must pay two-thirds of fine in cash or breech-loaders, concession of payment by animals being withdrawn after one-third of fine has been so paid. Details of payments up to date are as follows:—By cash, four thousand rupees; by breech-loading rifles and revolvers, twenty-eight thousand six hundred rupees; by animals, twenty-four thousand one hundred rupees. It appears that some Mahsuds will not, and others cannot, pay their shares of fine. The jirga asks that, if members of the tribes pay for defaulters, those so paying may be helped to recover their debts after

blockade is finished, as follows:—First, by transfer to creditors of defaulters' shares of future allowances till debts are satisfied; second, by arrest of defaulters if found, at instance of creditors, in British districts or within protected areas of Tochi and Wana. Jirga explains that second provision may not be used much, and is meant more to induce those now hanging back to pay. I see no objection to accepting these arrangements regarding which please telegraph orders, for which I am keeping jirga waiting. As cash is scarce in Mahsud country, jirga asked permission to pawn breech-loaders as security for cash payments apart from rifles paid as part of the fine. I agreed on conditions that, if not redeemed within eight months from date of pawning, the rifles would be forfeited to Government in payment of fine.

Enclosure 40 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Jandola, to the Chief Secretary to the Government of the Punjab, dated the 9th May, 1901. *Repeated to the Foreign Secretary.*

Reference your telegram, repeating Foreign telegram. Present position regarding Mahsuds is reported in my telegram of yesterday on which I await orders. Blockade continues with unabated vigour, and there has been no relaxation in its conditions. Brief fortnightly reports, as desired, will be submitted. Present position regarding Mahsud-Darwesh Khel quarrel over Badar has been reported in my telegrams of to-day.

Enclosure 41 in No. 3.

Telegram from the Chief Secretary to the Government of the Punjab, Lahore, to the Commissioner and Superintendent of the Derajat Division, dated the 9th May, 1901. *Repeated to the Foreign Secretary, Simla.*

Yours of 8th May. Acceptance of breech-loaders, as security for cash payments on condition mentioned, is quite right. Acceptance of payments by tribe on account of defaulters, subject to conditions mentioned, is open to following objections:—If we promise to arrest defaulters found in British districts or protected areas, we shall take upon ourselves that coercion of recalcitrants, which should be done by the tribe itself, as one of the essentials to a satisfactory settlement, and the restoration of allowances. The basis of the new method of dealing with the tribe approved by Government, India, consists in the tribe being brought to put forward a thoroughly representative jirga capable of enforcing its own will against such recusants as those who are now said to be unwilling to pay, and, if we agree to do any part of this work for them, the objects of the blockade will not have been completely gained, and, as in the case of the Khyber, a portion of the fine will probably have to be condoned. The acceptance of payments from willing members of the tribe on condition of recovery from allowances of defaulters hereafter does not involve the risk of having to condone any part of the fine, but it, too, is open to the objection that, when we restore the allowances, the tribe will not have worked out the basis of settlement above mentioned, and the elements of further trouble will remain. Lieutenant-Governor is, therefore, of opinion that no promise of assistance to realise any portion of the fine either by transfer of prospective allowances or any other means should be made, but that the whole fine should be rigidly enforced, before the blockade is removed. The position which we shall thus establish is well worth the delay in settlement.

Enclosure 42 in No. 3.

Endorsed by Punjab Government, dated the 8th May, 1901.

A copy of the following letter is submitted, by direction of the Honourable the Lieutenant-Governor of the Punjab, for the information of the Government of India, Foreign Department, with reference to telegram, dated the 21st of April, 1901, from the Commissioner, Derajat:—

From the Commissioner and Superintendent of the Derajat Division, No. 66-C., dated the 22nd April, 1901, and enclosure.

Annexure 1.

Telegram from the Commissioner and Superintendent of the Derajat Division, to the Chief Secretary to the Government of the Punjab, dated the 22nd April, 1901.

In continuation of my telegram of yesterday, I have the honour to submit, for the information of Government, a copy of my telegram of to-day to the Political Officer, Wana, which explains the present situation and its difficulties in connection with the Mahsuds.

Annexure 2.

Telegram from the Commissioner and Superintendent of the Derajat Division, to the Political Officer, Wana, dated the 22nd April, 1901.

I take the present situation to be as follows:—The leading Maliks promised last month at Jandola to accelerate payment of the fine and were at the time, I think, sincere. Upon this the Mulla determined to put in his oar in order to have a voice in the final settlement and to preserve his prestige in the tribe, with also an eye to the future allowances. Therefore he thwarted the efforts of the Maliks towards payments, and they dare and cannot carry into effect their promises of forcibly coercing sections that are slow in paying. In return for this, the Maliks thwart his efforts to contrive a settlement of the fine and termination of the blockade. The situation is, therefore, approaching the deadlock which existed in January last, and which was then solved at the Jandola jirga. It is possible that the Maliks may now, as then, think of forcing on an expedition in order to ruin the Mulla. As to this we can now, as then, paralyse this intention by pointing out that, if there is an expedition, they themselves will be ruined as well as the Mulla, and we have now the further powerful means of influencing them and the tribe by making them realise that, in the event of an expedition, the fifty-five thousand rupees already paid will be irretrievably lost. The point now is, will it be better for me to see the Mahsuds now or wait a fortnight or three weeks, and let the blockade, which you say is hitting the Mahsuds hard, do further work? Of this you on the spot can form an opinion, which please telegraph to me on the 24th instant to Bannu. The more the blockade acts upon the Mahsuds, the more likely is the tribe, and are the rival parties, to listen to reason and to pay. The doubt is whether, if I wait three weeks, the Maliks or the Mulla may not meanwhile do something unfortunate in supposed furtherance of their private aims and enmities. The course that payments are taking, as well as the information you are receiving, will enable you to judge and telegraph how matters seem likely to go. From Bannu I can come straight to Jandola. If, on the other hand, it appears better to wait three weeks, and let the blockade do more of its work, I shall march to Mianwali, then rail to Dera Ghazi and Muzaffargarh, and then come to Jandola and Sarwekai.

Enclosure 43 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Jandola, to the Chief Secretary to the Government of the Punjab, dated the 10th May, 1901. Repeated to the Foreign Secretary, Simla.

Your telegram. No doubt the tribe should coerce the defaulters, and, if the Mahsuds had for the past ten years been treated in a manner conducive to the preservation of internal tribal authority in the way that the northern tribes have been, I should have nothing to say, and should have refused to lay the petition of the Mahsuds before Government. A reference to paragraphs 19 to 25 of my note of the 24th July, 1900, and subsequent correspondence will show that the blockade was not intended as a means of re-establishing that tribal authority which the Maliks' system has been shattering for ten years, but was intended as a punitive measure to compel redress. After the blockade is over, the various measures discussed in that note are meant to build up what has been during the past in process of being pulled down, but this will obviously require years of patient work unswervingly directed to the end in view. If the blockade could last for years, a thoroughly representative jirga, capable of enforcing its own will against recusants, would, no doubt, in the course of time arise, but, as I have repeatedly reported, the leading men are torn by many feuds, the tribe is exploited by two great parties headed by the leading Maliks and by Mulla Powindah, who balance each other, and who, though powerless for good, are powerful for evil, and under the circumstances we must to some extent back up judiciously those that comply with our demands against those that hang back. It is out of the question to hope that a jirga, such as exists in northern tribes, and as exists till recent times among the Mahsuds, can come into life under the above conditions in six months or a year. There is no risk of any condonation, for the blockade will not be removed till the last penny has been paid, and creditors know that they must take their chance hereafter of recovery by arrest of debtors. It was thoroughly understood by the jirga when it made its petition that Government would be responsible for nothing but the arrest of the debtors when pointed out. The basis of settlement has practically been worked out already, and one object of the great jirga I have just held has been to reconcile assessment of payments with basis of prospective settlement. The recusants and defaulters are not whole sections and clans, but families, individuals, and small sub-sections. The Mahsuds do not live each clan collected within its ring fence as do Afridis, Mohmands and others, but the clans, sub-sections and smaller divisions live intermixed in an extraordinary way. It is, therefore, not easy for clans to coerce individuals, even if there were not the essential difficulties in the way of concerted action which I have mentioned above. His Honour is aware that for years I have consistently advocated the re-establishment of tribal authority among the Mahsuds, and I should not propose anything that would combat this line of policy. After ten years of the Maliks' system, the Mahsud political constitution is weak in comparison with that of tribes which has not been subjected to a process of disintegration, and we cannot, I submit, put on it a greater strain than it can just at present bear. Payments have been again coming in freely since Wednesday. If the petition is refused, those that have paid or that are prepared to pay will certainly feel disheartened; they will sulk in silence; the discontented will be proportionately encouraged. The blockade is severely felt in this way that salt, tobacco, cloth, gur are practically unobtainable, but food of some sort still exists in sufficient quantities. Nothing short of positive famine will produce at short notice that tribal authority which, I suggest, we build up gradually by patient and steady work. It will take, I think, another eighteen months of the blockade to produce a famine in the Mahsud country. Please telegraph orders early.

Enclosure 44 in No. 3.

Telegram from the Commissioner, Derajat, Jandola, to the Chief Secretary to the Government of the Punjab, Lahore, dated the 12th May, 1901. Repeated to Foreign Secretary.

Party of Southern Waziristan Militia attacked to-day on road between Khajuri Kach and Kashmir Kar which is post on Sherani border, three men killed, two wounded, rifles and ammunition carried off. Offenders not yet known, probably Mahsuds. Parties of Militia gone in pursuit.

Enclosure 45 in No. 3.

Telegram from the Commissioner, Jandola, to the Chief Secretary to the Government of the Punjab, Lahore, dated the 13th May, 1901. Repeated to the Foreign Secretary.

Further news shews only Militia sepoy killed, four wounded, none fatally.

Enclosure 46 in No. 3.

Telegram from the Foreign Secretary, Simla, to the Chief Secretary to the Government of the Punjab, Lahore, dated the 13th May, 1901.

Reference telegrams about Waziri blockade ending with Merk's telegram of 10th instant. Views of Government of India are: First, acceptance of rifles as security for cash payments is unobjectionable, provided rifles are redeemed by cash before any allowances are distributed. This qualification is essential; otherwise rifles may be redeemed and fine be partly paid out of allowances. Secondly, provided blockade is not raised and no allowances are paid till full amount of fine is realised, there is no objection to accepting tribal proposal for subsequent distribution of allowances, so as to exclude defaulters temporarily or permanently. Thirdly, after fine is paid and blockade is raised, we should certainly assist to enforce the tribal authority over individuals by arresting, at instance of the tribe, men found in our territory who have defied that authority. The tribe cannot touch such men in our limits, and we ought not to allow bad characters to defy tribal pressure exerted on our behalf, and then to take refuge under our protection.

Enclosure 47 in No. 3.

Telegram from the Foreign Secretary, Simla, to the Chief Secretary to the Government of the Punjab, Lahore, dated the 13th May, 1901.

My telegram of to-day, and your telegram of 23rd March. Governor-General in Council feels strong objection to arms being accepted in part payment of fine at fictitious value, or, indeed, at any price which cannot be readily realised in cash. Compare my telegram in Chamkani case, 1008-F., dated 26th April, 1899. It appears Kohat rifles are being accepted as equivalent to about Rs. 200 each. This may be the value to the tribesmen, though this is doubtful, but it is not their value to Government if the rifles are left on our hands.

That these and other rifles are not being redeemed seems to show that they are being accepted at too high a valuation. Commissioner should report values at which arms of European make have been accepted, and what it

is proposed to do with arms received. The chief object of Government is to realise fine of one lakh in full. Payment in stock is therefore acceptable, provided we realise by sale full value at which they are accepted. But this is impossible in case of arms, unless Government sells them to trans-border tribesmen. If rifles are accepted, it would appear that they should be taken only at such valuation as will tempt their owners to redeem them in cash. And this redemption should take place before allowances are begun; otherwise it will be paid out of allowances, that is by Government.

Enclosure 48 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Jandola, to the Chief Secretary to the Government of the Punjab, dated the 18th May, 1901. Repeated to the Foreign Secretary, Simla.

On informing the jirga of the orders conveyed in Foreign telegram of 13th May, they state that they are able and willing to pay a further nineteen thousand rupees promptly, making total eighty-seven thousand rupees, but that there is a deadlock about the remaining thirteen thousand rupees as follows:—The Shaman Khel, who are the smallest of the three sections of the tribe and the best behaved, only about eight hundred rupees being due by them out of the two lakhs liabilities incurred by the whole tribe, object to paying one-third of the fine, but claim one-third of the future allowances. The Mahsuds apparently felt the Shaman Khel case to be strong, for it seems that it was at first arranged by the tribe that the Shaman Khel should pay only twenty thousand, and the question of the thirteen thousand was left over and not decided. Subsequently, the leading men of all three sections appear to have settled among themselves that the Shaman Khel should pay five thousand out of the thirteen thousand, and the other two sections, viz., Alizai and Bahlolzai, four thousand each. This settlement appears to have been made after the tribesmen had assessed the fine among themselves on the basis that the Shaman Khel should pay twenty thousand and the Alizai and Bahlolzai thirty-three thousand each. This is an instance of crooked ways of Maliks. The body of the three sections was no party to this new arrangement by the leading men, and declines to give effect to it by a fresh assessment. On the other hand, the Shaman Khel are resolute in not paying more than twenty-five thousand altogether, urging that their joint tribal responsibility will be fully vindicated by paying one-fourth of the fine, though they are practically quite innocent of offences. The only way the jirga can suggest out of this difficulty is, first, that on the security of the new allowances, they may be allowed to borrow from non-Mahsuds, probably British subjects, the thirteen thousand rupees after the eighty-seven thousand rupees have been paid, the loan being repaid by us in one instalment from the allowances; second, that the thirteen thousand rupees be deducted in a lump sum from the new allowances in the shares given above, in the first case the blockade being removed when the eighty-seven thousand *plus* the thirteen thousand have been paid, or in the second case, when the eighty-seven thousand have been realised. There is no doubt that the blockade is being severely felt, and that all are anxious for its removal, and but for the following considerations I should not have hesitated to recommend refusal of the petition. The considerations are these: the tribe is so disunited, and there is such a want of internal authority, that it will take a long period of further pressure before the Mahsuds will be driven into concerted action with a view to solving the deadlock, and there is, besides, the difficulty that Mulla Powindah thwarts what the leading men do and *vice versâ*. Meanwhile it is probable that further offences will be committed, and that the account for the offences during the blockade will run up so high as to be difficult of liquidation. If Government decide to take no notice of offences committed during the blockade, then I recommend that the petition be refused, and that the tribe be told to pay up in full. This would not be for some

time. If, however, it is considered that a payment of eighty-seven thousand rupees down, *plus* losses in other ways which I calculate to be about eighty thousand rupees in addition, is sufficient punishment, then one or other of the jirga's petitions may be acceptable to Government. Kindly telegraph orders urgently. I think there is no prospect of further payments till the question of the thirteen thousand rupees is settled.

Enclosure 49 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Jandola, to the Chief Secretary to the Government of the Punjab, dated the 19th May, 1901. *Repeated to the Foreign Secretary.*

Your telegram of yesterday, repeating Foreign telegram of 13th May. Arms are not accepted in part payment of fine at fictitious values, but at values according to quality of rifle, average price being below current market rates, as reported in Political Officers, Tochi and Wana's quarterly statements of prices current of arms among tribes in and near Southern Waziristan. A new Henry-Martini is worth to the local tribes about five hundred rupees: to Government it is worth thirty-one rupees eight annas. A worn Henry-Martini fetches in the local hills about four hundred rupees, and to Government it is worth its price as old iron. Of the so-called Kohat rifles which have been accepted here at current market prices, all but a few are not rifles of native manufacture, nor are they composed of many small pieces of condemned rifles welded together like the rifles which made their appearance in the spring of 1898. They consist of rifles cast in arsenals on the old system when the barrel used to be either not cut at all or else cut clean into three pieces, and the lock-plates used to be bent or broken. Such rifles are easily put together again or repaired, and are dangerous weapons in the hands of tribesmen. Only such of the so-called Kohat rifles have been taken here, and one-half of them have barrels that have not been cut at all. Waterfield knows something of the trans-frontier arms market, and I consider we can trust him in this matter. I and other officers have also seen the rifles that have been taken. They are good and serviceable, and have not been over-priced. If information has reached the Government of India which tends to show that fictitious values have been assigned, I ask the favour of being referred to it. No rifles have as yet been given in or accepted as pledges, and, therefore, none have been redeemed. The only thing we can do with the arms received is to destroy them, unless Government are prepared to sell them in India. A statement showing for each rifle the value assessed follows, and in this connection please see statement of trans-frontier prices for rifles printed at pages 209 and 210 of this week's Police blue abstract of intelligence. Live-stock to value of about thirty-one thousand five hundred rupees has up to date been accepted, and made over to complainants whose claims, except those of the Zhob complainants and a few Bannu and Tochi men, who have not yet appeared, have been satisfied. Zhob complainants live far away, and I propose to compensate them in cash. Moreover, Zhob list contains twenty-four thousand three hundred rupees worth of Government cases, which have by mistake not been entered as a separate list of Zhob Government cases. The Mahsuds would very much prefer to pay live-stock rather than arms or cash. In order to make the punishment more telling, I declined to take more than one-third of the fine in live-stock. Now that few complainants remain to be satisfied, the difficulties in the way of accepting live-stock in payment of the thirty-two thousand rupees still due are these: it is impossible for us to keep about fifteen hundred head, which this money represents; there is no great cattle market anywhere near, nor is this the season for buying; to throw so many animals on the small local markets would glut them completely, and we should not get one-fourth of the real value of the stock. Pending orders, I have stopped taking rifles, and solicit early

instructions. I think there is no doubt that cash is scarce among some of the Mahsuds, but to what extent and how far the tribe generally is without cash, it is impossible to say. I shall keep the jirga here till orders are received on this telegram, as well as on my 296 of yesterday.

Enclosure 50 in No. 3.

Letter from the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India in the Foreign Department, dated Lahore, the 20th May, 1901.

With reference to Mr. Merk's telegram, dated 18th May, a copy of which has been sent to you direct, I am instructed to address you as follows.

2. The telegram shows that the tribe from the first only made arrangements for paying Rs. 86,666 out of the Rs. 1,00,000 fixed by Government, viz.:—

	Rs.
Shaman Khel	20,000
Alizai, one-third	33,333
Bahlolzai, one-third	33,333
Total	86,666

leaving Rs. 13,333 undistributed.

The leading Maliks of the three sections then appear to have stepped in with a view to making up the full amount, and to have distributed the balance of Rs. 13,333 as follows:—

	Rs.
Shaman Khel	5,000
Alizai	4,000
Bahlolzai	4,000
Total	13,000

If Rs. 333 were to be divided in the same proportions, the three sections would under this arrangement have been made responsible for the following amounts:—

	Rs.
Shaman Khel	25,128
Alizai	37,436
Bahlolzai	37,436
Total	1,00,000

But while the Shaman Khel appear to agree to pay Rs. 25,000, the other two sections refuse to advance on their Rs. 33,333.

3. Mr. Merk says this is an instance of the crooked ways of the Maliks. But the Lieutenant-Governor thinks it is a genuine attempt of the Maliks to get the tribe at large to accept responsibility for the whole lakh, instead of for only Rs. 86,666; and that what it shows is that the tribe as a whole is not subdued by the blockade to such an extent as to lead the tribesmen to sink their sectional differences and meet the Government demand, reduced as it is to the lowest possible amount.

4. In addition to this, we have the fact that during the blockade offences have been committed, the amount due for which is not stated.

5. The jirga with which Mr. Merk has been holding communications is probably a representative jirga of the tribe, so far as such a jirga can be got together, and this jirga seems to accept the distribution of the Maliks in respect of the Rs. 13,000, because it recommends in its second alternative that this amount should be deducted from the new allowances in the shares given above, viz.:—

	Rs.
Shaman Khel	5,000
Alizai	4,000
Bahlolzai	4,000

and in the first alternative it would fall upon Government to make the distribution, deducting the share due from each of the three sections from the allowances.

6. The Lieutenant-Governor is strongly of opinion that the tribe needs further coercion, and that, if a settlement is patched up on the lines sketched by Mr. Merk, we shall only have to do the whole business over again. We are told that the blockade is being severely felt, and Sir Mackworth Young recommends that it be maintained until the whole lakh is actually paid by the tribe, and that we should not attempt to meet their difficulty by in any way pledging the future allowances. As regards offences committed during the blockade, he has already made enquiry, and will be prepared to give an opinion later.

Enclosure 51 in No. 3.

Letter from H. S. Barnes, Esq., C.S.I., Secretary to the Government of India in the Foreign Department, to the Chief Secretary to the Government of the Punjab, dated Simla, the 23rd May, 1901.

I am directed to acknowledge the receipt of your letters of the 20th May, 1901, regarding the outstanding balance of the fine due from the Mahsud Waziris.

2. The Governor-General in Council entirely agrees with the views of His Honour the Lieutenant-Governor as expressed in the 6th paragraph of your letter, and Mr. Merk should be instructed to at once make it clear to the tribe that the blockade will continue to be enforced with the utmost rigour until every rupee of the fine has been paid, and that no arrangement will be accepted by the Government which commits them directly or indirectly to the recovery of any portion of the fine from the future allowances. The tribe should clearly understand that neither will the blockade be removed nor the allowances be distributed until the fine is fully realised, and that any offences committed meanwhile will be sharply punished by immediate reprisals on any section of the tribe within reach.

3. With regard to the Commissioner's telegram, dated the 19th May, 1901, the Government of India accept his assurances that rifles have not been taken at a valuation higher than that at which they are saleable among the tribesmen themselves, and will await the receipt of the statement promised before passing orders as to the disposal of the arms already in our possession. But they are of opinion that no more rifles should be taken in payment of the fine except as security for cash, and on the distinct condition that they must be redeemed in cash before the blockade is raised. It is clear from the Commissioner's telegram that no more live-stock should be taken in payment of the fine. It therefore follows from these instructions that the balance of the fine still due must be paid in cash, and that, till it is so paid, the blockade will continue.

Enclosure 52 in No. 3.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to the Chief Secretary to the Government of the Punjab, dated Camp Jandola, the 18th May, 1901.

In compliance with the instructions conveyed in your telegram, dated the 9th instant, which repeated Foreign Department telegram, I have the honour to submit the report on the situation in Waziristan and the manner in which the blockade is being conducted.

2. I will take the latter subject first, and commence by saying that there has been no relaxation whatever in the stringency of the blockade. It is being maintained with unabated vigour. In fact, so far as it is possible to do this without alienating the sympathy of the people from us, which at present is on our side, an extra turn to the screw was given in the arrangements last month when the reaping of the plentiful spring crop rendered smuggling more likely, and, with the fall of prices in British territory, more profitable. It must be remembered that, for the success of a blockade which extends over 300 miles of country, we must depend very much upon the active co-operation and upon the good-will of the people. At present both are fully with us, for the Mahsud was feared and hated all round. Blockade operations involve much restriction upon the freedom of movement and liberty of trade of the frontier population in the Bannu and Dera Ismail Khan districts, and of the inhabitants of the Wana and Tochi charges; they imply and demand a close supervision by a native staff whom it is impossible to control with a few officers over an enormous area; and the more minute and exacting rules are, the greater opportunity is afforded thereby for malpractices by this staff. If the people were discontented with the blockade, we could do relatively little in the way of shutting up supplies compared with now when the people generally are with us. The question has been repeatedly discussed by me with the blockade officer and local officers, and we have always come to the conclusion that, having regard to the feelings of the local people, we could not make the arrangements more strict. At first, indeed, in December and January, they were in a few instances too strict, and we had to relax them so as to attain the happy mean.

3. The manner in which the blockade is being conducted will appear from the attached extract of general instructions which I issued a month before the blockade commenced. The detailed rules and arrangements, based upon the general lines there laid down, have been very excellently worked out by the Blockade Officer with the respective Deputy Commissioners, District Superintendents of Police and Political Officers concerned. With these details I do not propose to trouble Government. The general rules may be of use in future blockades.

4. The whole control of trade, all the blockade patrolling and all the measures for the prevention and detection of smuggling and contraband traffic are conducted by the civil authorities and their establishments, viz., Militia, Police, Border Military Police and armed villagers. The troops on blockade duty are employed only in the purely military functions of holding forts, supplying convoy guards and the pursuit of raiders. There is no need to ask them to undertake the harassing duty of patrolling for blockade purposes.

5. Prices in the Mahsud country are the best index to the working of the blockade machine. They are reported to me weekly by the Blockade Officer and the Political Officers of the Tochi and Wana. Coming, as these reports do, from places many miles apart and through different agencies, it is probable that the average rates represent almost exactly the condition of prices. I attach a statement showing how prices have moved since December last. The table tells its own tale, which is corroborated by the ragged clothes and sickly faces of the Mahsuds. The British Medical Officer here informs me that, when the great jirgas come in, nearly every man appears to be suffering from dyspepsia, probably due to the want of salt and change in their diet generally. "None" in the statement does not mean that there is absolutely no salt, &c., but that there is none for sale.

Whoever has a stock of such articles, keeps it for himself, and will not part with it. Wheat has lately been going down in price, owing to the reaping of the crops within the lower Mahsud hills.

6. Judging from the movements of prices and from what one hears, I conclude that the want of all luxuries and of some necessaries, viz., salt and cloth, is most severely felt (some Mahsuds begged me the other day for leave to buy only two annas worth of salt each), but that there is sufficient food, chiefly Indian corn, left to carry the Mahsuds on to the gathering of the autumn harvest. Scarcity approaching to famine would not be produced unless the blockade lasts till this time next year, and actual famine probably not till September, 1902.

7. The effect of the blockade has up to now been good. The suddenness and completeness of the impenetrable ring-fence which surrounded the Mahsuds have very much depressed them for a time at least. In no other way can I account for the tribe having paid Rs. 68,000 up to date. This is a larger amount than any frontier tribe has paid without an expedition since the annexation of the Punjab. They have up to now given in 98 breech-loading rifles and 68 modern revolvers. Revolvers are taken because they are the favourite weapon of Mahsud burglars in the Dera Ismail Khan and Bannu districts. If these rifles and revolvers were in bad condition or had been over-valued, one could understand it, but they are all of European make, in serviceable condition, and have undoubtedly been valued at the market rates current in the Mahsud hills. I cannot account for this except on the hypothesis that cash is really scarce, and that the tribe is driven to part with what most Pathans value more than cash. It seems odd that cash should be scarce, but we know from reports at the time that after 1897-98 much of the spare cash of the Mahsuds was invested in rifles bought from the Afridis, and we are told now that men club together to give a rifle, their subscriptions being paid in cattle, sheep, goats and grain. Apart from the fine, the Mahsuds are suffering heavy losses from the cutting off of trade, of labour (the harvests in Marwat and Tank are cut usually by Mahsud labourers, and they work a good deal during winter on our roads and in the villages much as Ghilzais do in Peshawar), of the pay of the Mahsuds in the Militia, and of the former allowances. From all sources, I take it, the aggregate loss to the Mahsuds cannot be less than Rs. 13,000 per mensem during the six winter months, and Rs. 9,000 per mensem during the remainder of the year, *exclusive of the fine*. The resources of the tribe are being slowly but surely worn down.

8. Considering the discomfort and stress to the tribe, it is surprising that there have not been more raids. Some of these, as I have explained, have been due to political manœuvres; the others have been carried out partly for loot and partly for supplies by the bad characters, of whom the Mahsuds have more than the normal share of a frontier tribe, and over whom a control can be, in the course of time, established only by the reconstruction of internal tribal authority. This cannot be done in a day, and if the blockade proves a success and terminates with full payment of the fine, it would still be sanguine to expect no more offences.

At the same time, I am convinced that the Mahsuds are "dogs with a very bad name." If the police or informers are at a loss to discover offenders, the case is put down to Mahsuds. In many instances, especially in the Tochi and along the Bhittanni border, offences are committed by members of tribes living near our territory who take care to have some Mahsud confederates with them in order to provide a safe and distant place of receipt for the stolen property and to be able to charge Mahsuds. These live far away, and do not care what is ascribed to them. I have given instructions to enforce territorial responsibility in the Tochi and elsewhere rigidly, and trust this will check such raids as are committed jointly by Mahsuds and by clans living along the borders of our country.

9. As regards the political situation, I am convinced that the bulk of the tribe is sincerely anxious to stand well with us and to pay. But the more one deals with them, the more is the political paralysis within the

tribe brought home to one. Even twenty years ago "Chalweshtis" were not unknown. Now, at these jirgas, the Mahsuds talk much of employing "Chalweshtis" to coerce defaulters and recusants and to accelerate payment of the fine, but it is nothing more than empty sound. They dare not start "Chalweshtis." They are even unable to convene a general jirga. Under the first shock of the announcements at Tank in November last, a kind of general jirga assembled, but it broke up *re infecta*. Unless we ourselves summon the jirga, it is unable to come together; this has been admitted to me by Mahsuds. The hand of each leading man is against his neighbour. The other day they went home from a jirga, and I asked a clansman what they, the leading men, would do. "Do," he said, "what can they do? They shut themselves up in their houses, and cannot stir without fifteen men to their backs." The body of the clansmen has so long been dissociated from political business that it cannot take the initiative. And if the leading men should by any chance combine, the influence of Mulla Powindah is sufficient to neutralise them, but is not sufficient to carry the Mahsuds against them. The two, Mulla and Maliks, just balance each other. I do not think we find this phenomenon anywhere else on the frontier; two political parties of about equal strength, and a tribe now leaning to one, now to the other. The recent events in Badar have deepened the ill-feeling between the two leading elements of the situation. Fortunately Mulla Powindah has everything to lose and nothing to gain from an expedition, so that *quâ* the blockade he is heartily on our side, which again at times reacts in lessening the efforts of the leading men to bring about the payment of the fine.

10. The inability of the tribe to convene a jirga explains the frequency with which I have to send for it. The political parties and the private feuds and quarrels with which the Mahsuds are seething, the great difficulty experienced by a people that cannot read and write and is innocent of all accounts, in the apportionment of a huge fine, explain the checks that from time to time occur, and the necessity for our composing differences and making up accounts.

11. A copy of this report has been submitted direct to the Government of India in the Foreign Department, and a copy has also been communicated to the General Officer Commanding, Derajat, with reference to my telegram, dated the 14th instant. As I have received no reply to it, I have assumed that there is no objection to this being done.

Average Prices in British Seers per British Rupee in Mahsud Country.								Average Prices in British Seers per British Rupee in British Territory.							
Date.	Salt.	Tobacco.	Gur.	Indian-corn.	Wheat.	Rice.	Longcloth in Yards.	Date.	Salt.	Tobacco.	Gur.	Indian-corn.	Wheat.	Rice.	Longcloth in Yards.
1900.								1900.							
24th December ...	8½	2	4	15	8	7½	7	24th December ...	17	4	9	16	9½	8	13½
1901.								1901.							
12th January ...	7	1½	3	15	7½	7	3	12th January ...	16	5	9	17	9¾	7½	6¾
26th January ...	5	1	3	15	7	7	3	26th January ...	16	4	8¾	16	10	7	6
9th February ...	4½	None	2½	15	7	6	2½	26th January ...	16	4	8¾	16½	10	6¾	6½
24th February ...	4	„	2½	13	6½	6	2¼	24th February ...	16	4	8¾	16½	10	7	7
9th March ...	2¼	„	1½	9½	5¾	5½	2	9th March ...	17	4	8¾	16¾	9¾	6¾	6
23rd March ...	1¾	„	1	9	5½	5	1¾	23rd March	17	4½	8¾	15	10	6¼	6
6th April ...	None	„	None	9	5	5	None	6th April ...	17	4½	9	15	10	6¼	6¾
20th April ...	„	„	„	9	3	3¾	„	20th April ...	15¾	4	9	16½	13	6¾	7½
4th May	„	„	„	9	4½	3½	„	4th May	16	4	9¼	16½	16	7¾	8

W. R. H. Merk.

Annexure 1.

MAHSUD BLOCKADE.

Confidential Note of Instructions.

The blockade of the Mahsuds is meant to prevent any person whatever in the Mahsud country from having any dealings with the outer world while the blockade lasts.

The Mahsuds may resent this. We have also to keep ourselves informed as to whether the blockade is really effective or if there is a leakage anywhere.

The measures for carrying out the blockade, therefore, fall under three heads—

A.—Establishment and conduct of the blockade.
B.—Protection.
C.—Information.

A.

The blockade may be proclaimed any time between the 15th November and the 1st December. The exact date depends upon the final reply of the tribe.

1. But on the 7th November the export of grain from British territory to the Mahsud country should be quietly stopped by the Deputy Commissioners of Dera Ismail Khan and Bannu, and no Mahsuds should be allowed to proceed in search of work beyond Tank, Lakki and Bannu.

2. Lists of all traders with, and associates of, Mahsuds in the four charges (Dera Ismail Khan, Bannu, Wana and Tochi) should be prepared and ready by the 15th November; also lists of men in the Mahsud country known to trade with our people and their agents here.

On the proclamation of the blockade, sufficient security must at once be taken everywhere from the persons in these lists, including the agents here of the Mahsuds, not to send, or help in sending, anything whatever into the Mahsud country or to assist the Mahsuds in any way. Similar security must be taken in a collective form from the headmen of all border villages, from such Bhittannis and from such Darwesh Khel as officers think fit. The prohibition under section 23, Frontier Crimes Regulation, should be widely and fully circulated along the Bannu and Dera Ismail Khan borders, and men disobeying it be dealt with under the Penal Code for disobeying the lawful order of a public servant.

Villages that are guilty as a body can be fined.

3. All Mahsuds whatsoever will have to be sent over the border into the Mahsud country on declaration of the blockade. The preliminary notice asking officers to warn them to be ready will issue on the 7th November. If it is proposed to exempt any Mahsud, special application, giving names and reasons for the application should be made to me. Few, if any, exemptions, however, will be made. This expulsion will include all the Mahsuds settled in the Dera Ismail Khan and Bannu districts, and all Hamsayahs at present in the Tochi, or that come down with the Gurbuz. I will write to the Officers Commanding Bombay Regiments that have enlisted Mahsuds, and ask them, when the leave season comes, to settle matters with me.

4. After declaration of the blockade, Rs. 20 will (for the present) be paid for every Mahsud who comes into our country to earn his livelihood or to trade and is caught there. Such Mahsuds should at once be sent back into their hills, and all their property, except the clothes they wear, be confiscated. To imprison them will play into their hands.

5. No Mahsud should be permitted to come in across the blockade line, without the written order of the Blockade Officer or Political Officer.

6. Contraband goods and animals should be confiscated and sold, or otherwise disposed of.

7. The border villages of the Dera Ismail Khan and Bannu districts should be divided into groups; police should be told off to each such group, who are to live in it, and to be responsible that all blockade arrangements are properly carried out in that group. The Deputy Commissioners of Dera Ismail Khan and Bannu should send indents for additional police without delay. An Inspector of Police should be specially told off in each district to supervise, and be responsible for the police working in connection with the blockade. The additional police indented for should be placed in Thanas, and the Thana police into the groups of villages.

8. The Political Officer, Tochi, and Deputy Commissioner, Bannu, must arrange so as to regulate Darwesh Khel Bahirs that there is no contraband traffic; similarly the Deputy Commissioner, Dera Ismail Khan, and Political Officer, Wana, as regards Bhittanni and Darwesh Khel trade.

9. The traffic on all dangerous roads must be regulated.

B.

1. The Enfield rifles for villages sanctioned by Government should be issued as soon as received in the Bannu and Dera Ismail Khan districts.

2. All Border Military Police posts on the Bannu and Dera Ismail Khan border should be strengthened and the frontier roads put in good repair.

3. Deputy Commissioners should take up the question of irregular levies that are required, and be ready with schemes by the 19th November. I may be in a position to issue Enfields for such levies.

4. The Northern and Southern Waziristan Militia must be ready to occupy such posts and situations as are obligatory as soon as the blockade is proclaimed.

By "situations" are meant the sites of posts not yet built. Here the men will be temporarily in tents, till the posts are constructed. Such camps must be "sangared" the very first day they are pitched; a rough five feet wall of dry stones is enough, with two towers for sentries diagonally placed. The towers can be rough mud or stone platforms five feet to ten feet high with a sangar round them. Commanding Officers will settle details, the main point is to "sangar" at once.

5. Patrolling must be carefully done, never less than six men at a time, on the Bannu and Dera Ismail Khan border.

6. All British officers must never travel or patrol before sunrise; they must invariably reach a post or camp with their escorts one hour before sunset.

7. The list showing disposition of the troops has been already communicated to officers.

8. The responsibility for, and direction of, military operations carried out by troops rests with the Officers Commanding the troops. We can offer advice, and should always give all the information in our power, but on no account can we assume the responsibility for, or the direction of, military operations. Blockades are very trying to every one, and it materially eases and expedites matters if friction is resolutely avoided.

C.

1. Information here will be of two kinds: (*a*) general information as to what the Mahsuds are saying and debating; what from time to time

is the feeling in the tribe; what conclusions they are coming to; and what is the effect of the blockade; (*b*) special information as to raids and attacks, and specific evasions of the blockade. Care must be taken that spies and informers do not help the Mahsuds.

2. As to (*a*), the best plan is to make the duty over to one particularly good and sound native officer, and let him make his own arrangements for getting information. Every Saturday afternoon officers should telegraph briefly to me what is the news; a report at greater length should be sent by post the same day, noting what are the prices of Mahsud products in their respective charges, and what they hear are the prices of wheat, barley, Indian corn, jowar, cotton cloth, tobacco, salt and gur, in the Mahsud hills. These prices will soon show how far the blockade is telling both ways.

3. As to (*b*), every Post Officer must make his own arrangements regarding news of raids and attacks; and the Blockade Officers and Inspectors of Police ditto about evasions of the blockade in the two districts.

4. One officer will be in charge of all the blockade arrangements in the Bannu and Dera Ismail Khan districts, reporting, where necessary, to the Deputy Commissioners. Everything connected with the blockade should be placed under his orders by the Deputy Commissioners.

5. It should be impressed on the people, high and low, that this is the time for service; that as they work and co-operate so will they be rewarded; and that loyal and thorough service will meet with generous recognition. They will be enthusiastic at first, but a blockade is a wearisome business, and natives are seldom capable of sustained effort. We shall have to keep the thing going and to show them that, however irksome and trying the thing is, we are not going to be beaten in tenacity and doggedness.

W. R. H. Merk,
Commissioner, Derajat Division.

Dera Ismail Khan,
The 31st October, 1900.

Enclosure 53 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division, Jandola, to the Chief Secretary to the Government of the Punjab, dated the 25th May, 1901. *Repeated to the Foreign Secretary.*

Your telegram says that the tribe should clearly understand that any offences committed, pending termination of the blockade, will be sharply punished by immediate reprisals on any section of tribe within reach. Owing to hot weather, great majority of Mahsuds, within striking distance of Jandola and Sarwekai, have removed to higher hills beyond reach, and announcement that those still within reach will be punished if offences occur will lead to these also going off. With approval of Government, therefore, I suggest that tribe be simply told that offences will be severely punished. Sudden reprisals can only be made in winter with much effect. Next point is this: Foreign telegram 1129 says that rifles may be taken as security, provided they are redeemed by cash before any allowances are distributed, but your present telegram says they must be redeemed in cash before the blockade is raised. Which announcement should be made to the jirga? As they have repeatedly represented that they have no cash, it would appear that former course will be easier for jirga to carry out, as it will give tribe time and opportunity to procure cash after blockade is raised. This course was, I believe, recently followed in case of Aka Khel blockade. We would take rifles in pledge at half market values only. Kindly telegraph early orders both regarding reprisals and redemption.

Enclosure 54 in No. 3.

Letter from the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India in the Foreign Department, dated Simla, the 23rd May, 1901.

In continuation of correspondence ending with my letter, dated 20th May, on the subject of the taking of rifles in part payment of the Mahsud fine, I am directed to submit a copy of a telegram, dated 21st May, from the Commissioner of the Derajat. Mr. Merk has sent to you direct a copy of his telegram, dated 19th May.

2. The Government of India have been kept informed of all that has been done in regard to the acceptance of rifles. The Lieutenant-Governor did not overlook the orders of the Government of India in the Chamkanni case, to which reference is made in your telegram, No. 1130-F., dated 13th May. But the point in that case was that we wanted to obtain the surrender of particular rifles, and the rifles which we ultimately accepted were not what we wanted or even of the same kind. Sir Mackworth Young thinks there is much to be said in favour of taking serviceable rifles of any kind from the Mahsuds so long as they are properly valued, *i.e.*, so long as the burden of the fine is not diminished.

3. I am to solicit the favour of early orders on this reference.

Annexure.

Telegram from the Commissioner and Superintendent of the Derajat Division, Jandola, to the Chief Secretary to the Government of the Punjab, dated the 21st May, 1901.

Reference Foreign telegram of 13th instant to you. Question of arms being received at market values was, I understood, settled by Government long ago. Please see my telegram of 4th December to you and Foreign, also your letter of 31st December to Foreign, also your telegram of 23rd March to Foreign. If convenient, could orders on my telegrams of 18th instant and of 19th instant be telegraphed to me soon, as heat of weather and suspense are telling on the jirga?

Enclosure 55 in No. 3.

Telegram from the Commissioner and Superintendent of the Derajat Division Jandola, to the Chief Secretary to the Government of the Punjab, dated the 28th May, 1901. *Repeated to the Foreign Secretary.*

The orders of Government were to-day communicated in writing to the jirga, who have been dismissed to their homes. They thoroughly realise that the blockade will not be relaxed or removed till the last rupee of the fine has been paid. They said very emphatically that there was no hostility between them and us, and that they would see about payment. The attitude of the jirga was satisfactory, but it remains to be seen what course the tribes will take after discussion in their homes.

Enclosure 56 in No. 3.

Endorsed by the Commissioner and Superintendent of the Derajat Division, dated Camp Jandola, the 27th May, 1901.

Copy of the following forwarded to the Secretary to Government, India, Foreign Department, Simla.

Annexure 1.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to the Chief Secretary to the Government of the Punjab, dated Camp Jandola, the 27th May, 1901.

In continuation of my letter, dated the 18th May, I have the honour to submit the second fortnightly report on the blockade. It is being continued without any relaxation. Prices in the Mahsud country are much the same as last reported, except that wheat has fallen to six and a-half seers per rupee, and Indian corn appears to have risen to about eight and a-half to eight seers.

Several robberies of cloth, attributed to Mahsuds, were lately reported by Powindahs from the Gomal. As it seemed odd that Mahsud thieves should be able to locate exactly at night where cloth was kept in the kirris, measures were taken to shadow suspected kirris, on which the robberies stopped.

2. The total sum realised up to date on account of the fine is Rs. 69,056-1-0, viz., by cash Rs. 4,039-10-6, by value of arms Rs. 31,657, by value of live-stock Rs. 33,359-5-7.

3. When payment commenced to be made in earnest, I specially directed the Political Officer, Wana, to see that arms were not over-valued, and that the proceedings in connection with the receipt of live-stock and the making it over to complainants, in compensation for live-stock carried off, were fair to all concerned, viz., Government, the complainants and the Mahsuds. From my report, which has been separately submitted, Government are aware that in respect of arms Mr. Waterfield carried out his instructions satisfactorily. I think it well to place before Government the full facts relating to live-stock also. In this matter, too, the Political Officer has taken care to execute the orders he received:

4. The attached statement shows that 1,639 head of live-stock have been paid in. I myself saw a good many of them; the Political Officer saw them all, and rejected such animals as were in bad condition or from any reason were unfit for acceptance. The animals taken were fair average specimens of their classes. The procedure in awarding compensation was as follows:—

Complainants were allowed to select any animals they fancied out of those daily brought in by the Mahsuds. If a complainant did not suit himself one day, he waited to the next or as long as he liked. The animals selected by the complainant were then taken by him and the Mahsud owners before a valuing committee of three, composed of one of the complainants, of a Mahsud and of a third, independent, individual who was a Darwesh Khel, or Bhittanni, or resident of Tank or Bannu, as the case might be. This committee then valued the animals; if the complainant and the owners accepted the valuation, and it covered the compensation due, the complainant took off the animals, giving a receipt, and our officials gave a receipt to the Mahsud owners. If either side objected to the valuation, the complainant could select fresh animals, and the Mahsud owners had to wait for fresh complainants. From the averages of the valuations it is clear that, if anything, low prices have been assessed, the Political Officer seeing that the live-stock was of fair average quality. I am fully satisfied that the way in which Mr. Waterfield carried out the difficult task of disposing of the live-stock in a manner which was fair to all concerned.

5. A copy of this report has been sent to the Government of India in the Foreign Department.

Statement showing Valuation of Live-stock taken in payment of one-third of the Fine of one lakh on the Mahsuds.

		Rs.	A.	P.
82	Camels valued at	5,580	13	4
44	Horses and mares valued at	4,262	9	0
1	Mule	80	0	0
48	Donkeys	392	14	0
2	Buffaloes	100	0	0
1,193	Cattle	21,912	2	7
247	Goats	933	15	8
22	Sheep	96	12	8
1,639	head. Total	33,359	3	3

The average valuation per head was—

	Rs.	A.	P.
Camel	68	0	11
Horse or mare	96	14	0
Mule	80	0	0
Donkey	8	2	11
Buffalo	50	0	0
Cattle	18	5	10
Sheep	4	6	5
Goat	3	12	6

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

Enclosure 57 in No. 3.

Letter from the Commissioner and Superintendent, Derajat Division, to the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, dated the 23rd May, 1901.

In continuation if my telegram, dated the 13th instant, in connection with the attack upon Southern Waziristan Militia, near Kashmir Kar, I have the honour to submit a copy of the correspondence noted in the margin. On the night of the 10th instant the Militia at Tormanda reported having shot two Mahsuds as marauders, who, it subsequently appeared, were men employed by the Deputy Inspector of Police at Gomal to obtain information for the Blockade Officer, and who had therefore been specially exempted from the blockade rules. This information came by post simultaneously with the news of the attack upon the Militia, which was telegraphed. As there were suspicious circumstances attaching to the death of the two Mahsuds, I requested the Blockade Officer to proceed to Murtaza on Mr. Waterfield's return, and hold an enquiry into the case. Meanwhile this telegram of the Officer Commanding has come. I have directed the Political Officer, Wana, to try the accused for murder or culpable homicide, as the case may be, under the *quasi*-judicial powers conferred upon him by the Supreme Government. If it is established that the Mahsuds were killed for no fault of theirs, blood-money will be paid to their relatives. There can be very little doubt now that, as stated in the last diary of the Political Officer, the attack upon the Militia was in revenge for the death of the two Mahsuds. Although this is an explanation of, it is no excuse for, the attack, which will be dealt with as soon as the blockade is over. The death of the two Mahsuds is an unfortunate occurrence. Major Harman has taken the proper course both in regard to his own corps and to their position respecting the Mahsuds.

Endorsement, dated the 23rd instant, from Political Officer, and enclosure.
My reply of to-day.

Enclosure 58 in No. 3.

Letter from the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India in the Foreign Department, dated Simla, the 13th June, 1901.

In continuation of my letter, dated 5th instant, I am directed to submit, for the information of the Government of India, a copy of an endorsement and enclosures, dated 28th ultimo, from the Commissioner and Superintendent, Derajat Division, containing details of the attack on a guard of seven rifles of the Southern Waziristan Militia in the Manzai Algad on the 12th May, 1901.

Annexure 1.

Endorsement by Commissioner and Superintendent, Derajat Division, dated Jandola, the 28th May, 1901.

Copy of the foregoing forwarded to J. M. Douie, Esq., Officiating Chief Secretary to Government, Punjab, Simla, in continuation of this office letter, dated the 23rd instant.

Annexure 2.

Copy of a report, dated 14th May, 1901, made by Lieutenant A. W. F. Knox, Adjutant, Southern Waziristan Militia.

I have the honour to report as follows concerning the guard of seven rifles of the Southern Waziristan Militia, which was attacked in the Manzai Algad on Sunday, 12th.

This guard was sent by Subadar Baluch Khan in command of Kashmir Kar Post to Nili by my order on that date, in order to escort ration from Nili to Kashmir Kar on the 13th. At a point in the Manzai Algad about three miles from where that Algad joins the main Kajuri-Nili Kach road, the party stopped to drink water. When they started again and the scouts had not had time to get the proper distance ahead, they were fired on from the left front at a distance of about 20 paces only by a party hidden in the nala. The guard were marching as follows:—

Amir Khan Nia Khel. Mihr Dad Gundapur.

↑ 10 paces.

Hayatullah Marwat. Lance Naik Kabir (in command) Marwat.

↑ 6 paces.

Najam Shah Khattack.

↑ 12 paces.

Umar Khan, Gundapur.
Salim Khan, Miani.

This first volley knocked over two men. The remainder took cover and commenced returning the fire. They were now, however, fired on from their right rear by a party of the enemy above on the cliff, and three more men were hit. Two men, viz., sepoys Nazam Shah and Umar Khan, were untouched, and they state that, together with the less severely wounded, they continued to return the fire until suddenly seized by men, who had

crept up behind; they were robbed of rifle and bandolier. The raiders swarmed down and robbed the party of the following Government property:—

7 Rifles, Snider, 63, *viz.*, Nos. 21, 25, 27, 16, 409, 397, 247.
4 Bayonets, Snider, Nos. 21, 16, 409, 397.
4 Belts, Nos. 21, 16, 409, 397.
7 Bandoliers.

As many of 280 rounds Snider ball ammunition as had not been used in the skirmish, probably about 250.

Nazam Khan states that the man who took his rifle said, as he snatched off his bandolier and tore his coat open—"The Feringis have said they are going to settle us; there, that's our answer." Lance Naik Kabir Khan sent the unwounded men and those of the wounded who were able to walk to Nili to telegraph what had happened. These men met on the road Havildar Khwajagai (Urmur) who was marching to Nili with 20 rifles to bring in rations. The attack must have taken place at about 11 a.m.; news was brought to Khwajagai (as he states himself) at about 2 p.m., and he reached the scene of action at 4 or 4.30. Kabir Khan had then died; he had been hit in the thigh and bled to death. Amir Khan was very badly wounded. Khwajagai decided that it was too late to follow the gang up. After tracing the blood for some little distance on the line, they had retired; he carried the wounded back and handed them over to a Powindah Killi, who brought them in here on morning of 13th. Havildar Khwajagai should undoubtedly have followed the raiders up, as his party of 15 rifles was well able to take care of itself. I can only account for his action by the supposition that, while willing to give all information and to recover stolen camels where no risk is involved, he is afraid of the feuds which would result from a fight with raiders who would not give up their rifles as easily as camels. He excuses himself half-heartedly by saying all the men said that the raiders numbered 40, and every man had a rifle, but acknowledges they must exaggerate, and that there were probably not more than 12 or 14. On receipt of news by wire from Nili at 4 p.m., on 12th, Sarwekai was warned and Moghal Kot was asked by wire to order Kuchmina to close roads between Kuchmina and Zarmelan. Four sowars were despatched to Karkan Obah ordering Non-Commissioned Officer in command to picquet mouth of Sui nightly till further orders. Three sowars galloped on to Toi Khulla, and warned the Subadar in Command to picquet the hills between Gomal and Karkani. Four sowars warned Zarmelan to picquet nightly likely roads from hills to the Gomal, and ten men despatched to Kashmir Kar ordering the Subadar in Command to move out all available men from the post and search the hills to north-east day and night. Spinkai Kach and Khuzma Khulla were told to close possible roads north of Nili by picquets night and day and send 20 rifles across the river next day to search hills towards the Sharan Nala. The Officer Commanding Khajuri Kach sent 30 rifles to picquet Adam Kak night and day for 48 hours. Two parties, 20 rifles each, of the Southern Waziristan Militia, were despatched at nightfall into hills, the first under Havildar Mohibulla to claim Wuch Sar (south of Gwaleri), to remain there in observation next day; the second under Havildar Pir Muhammad to close roads over the Manzai Kotal. The 27th Punjab Infantry and Pir Muhammad's party returned after 48 hours, having seen nothing. On the 13th, two days' rations were sent out to Havildar Mohibulla carried by four men in goat's skins, and he was ordered to move down towards Ruma Khulla, as a Powindah killed had been attacked near there that morning by a gang estimated at from 70 to 100 Mahsuds.

There is no doubt that the party attacked were marching along carelessly and contrary to orders. Once they fell into the trap, they appear, however, to have behaved well. Kabir Khan took up a position giving good cover from first attack. They were overwhelmed by the second attack from their right rear. They state that three of the enemy were wounded

and a party of mounted infantry on the 13th traced three distinct blood trails on line of enemy's retreat. It is hard to see what the survivors could have done. They were outnumbered, and could get no cover from the fire which came from two sides; they were also fighting a gang better armed, for the raiders are stated to have had several Martinis, and two at least of the wounds were by Martini-Henris. As these Mahsud "Chapans" always arrange for a fire from two and sometimes three sides, the best thing a party once surprised could do would be to double either straight back or straight ahead for 100 yards and look for cover there. This attack took place in country which is really covered by Nili Kach. Had the garrison of Nili been Militia, it would have been easier for us to have followed the raiders up, for the gang is skulking in the country between Nili and Manji, if it has not already escaped. That the party first warned of the disaster was under Havildar Khwajagai was another misfortune. I regret it seems clearly proved that at present Mahsuds, unless under British officers on the spot, cannot be trusted to take energetic and prominent action against their fellow tribesmen. I am convinced that the reason of this is not disloyalty to the regiment, but fear of the after consequences to themselves in their own country. I trust that, as you hope, it will be possible to make tribal arrangements by which it will be understood that the killing of Mahsud raiders by Mahsud sepoys will not lead to after feuds.

This will come in time.
W. MERK.

The following is a list of the casualties in our guard on the 12th:—

Killed.

Lance-Naik, E—74, Kabir Khan Marwat.

Wounded.

Sepoy, A—362, Amir Khan, Mia Khel (dangerously), gun-shot from right hip through bowels.

Sepoy, A—348, Mihr Dad, gun-shot, left forearm and chest (severe).

Sepoy, E—8, Hayatullah, gun-shot, right shoulder (severe).

Sepoy, A—352, Salim Khan, gun-shot, inside right hand, grazed back (slight).

Enclosure 59 in No. 3.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, dated Sheikhbuddin, the 17th June, 1901.

In continuation of my letter, dated the 27th ultimo, I have the honour to submit the third fortnightly report on the Mahsud blockade.

2. Prices of wheat and barley are easier in consequence of the spring crops in the lower-lying portion of the Mahsud country having been reaped. A little cloth, at 2 to 3 yards the rupee, has been sold in Kaniguram and Makin, the produce of the pseudo-robberies mentioned in my last report. But as a rule, cloth, tobacco, salt and gur are not for sale.

3. During the fortnight under report attention has been paid to closing Shawal for contraband trade. Up to date all reports show that there has been no smuggling there, but, as it was unlikely that this would continue, I again put strong pressure on the Jani Khel and Bakka Khel (Utmanzai), Darwesh Waziris, whose territory Shawal is, and they are sending up a hundred men to patrol the valley under leaders specially selected by us, who will be responsible for the blockade line in Shawal and will send reports of what goes on. A Government post in Shawal would be out of the question; this step would cause alarm and excitement among the Mahsuds, which would, in all probability, end in an attack. No trade is now permitted with Urgun or Birmal direct. Carriers and merchants bringing up

goods from Bannu and elsewhere have to strike off at Miram Shah for Khost, whence they can reach Birmal. This deflection makes the cost of the transport prohibitive as regards smuggling from Birmal into the Mahsud country through Shawal. As there is a prospect of the continuation of the blockade, the regulations for the control of supplies imported into Northern and Southern Waziristan by banias at posts have been tightened; the temptation of 1,600 per cent. or 800 per cent. profit on salt or cloth, as the case may be, is very great; and a sharp eye is kept on the regimental, political and militia banias. The same profits explain the pseudo-robberies; the Powindah or other owner of contraband sells at a large profit and then rushes in with a story of a theft or raid; whether he has sold the animals or not which are said to have been carried off, does not matter to him; he expects to obtain compensation through Government from the Mahsuds. They, on the other hand, do not mind a little risk, and the game being played of a reported raid, a pursuit and perhaps the rescue of the animals and part of the goods; the profit on the rest covers all losses. Where no personal violence has been offered to the owners, I think not only that no compensation should be paid to them for losses of cloth, salt, gur or tobacco, but also that they should be fined as well. They have certainly sold the things if they have not been wounded by the alleged robbers. To prevent this sort of thing, the Powindahs next October will all have to come down by the Chuhar Khel Dhana Pass and not through the Gomal. During the fortnight a smart capture of seven camels laden with cloth, salt and tobacco, on their way to the Mahsud hills, was effected by the Bannu Border Military Police. The men with the camels were Ali Khels of the Turi Khel Darwesh Waziris. They resisted the seizure of the camels; one Ali Khel was killed and another wounded. Latest reports from the Tochi say that the Mahsuds have asked the Turi Khel and Mohmit Khel of Razmak for aid in obtaining supplies, but, as the traffic of these latter clans is itself under strict supervision, they will not gain much by their appeal.

4. There appears to be an impression that the Mahsuds have been raiding worse during the blockade than before it. If it had been so, there would have been no reason for surprise. A blockade is not a friendly operation; the discomfort, stress and loss of income are trying to the temper and self-control of reckless men who are singularly wanting in both, and who, when the tribe was on a friendly footing, showed little self-restraint in respect of marauding propensities. As a matter of fact, the Bannu and Dera Ismail Khan districts have been almost entirely free from offences, and for five months there was peace in the Tochi. A list of cases charged against the Mahsuds since the blockade commenced has been prepared, and will shortly be submitted to Government when I have received some further information from the Political Officers. It shows that, excepting some political offences, viz., attacks made much on the same grounds that a community in Europe calls indignation meetings or passes votes of no confidence in political opponents, the great bulk of the raids and thefts have been directed against the Darwesh Khel and Bhittannis of Southern Waziristan (whom the Mahsuds have been raiding steadily with little check or notice taken from 1895 till November last year) and against Powindahs in the Gomal. Some other offences cannot be assigned to either category, and are the work of the irresponsible scoundrels and criminals of whom specimens are to be found in the best regulated tracts of India, or of Europe too for the matter of that. A certain quantity of crime there must always be among all human beings; the only thing one can do is to strive to reduce it to the possible minimum. The policy of arming the border villages and Bhittannis has produced excellent results. It has put heart into the men, and, greatly to their astonishment, Mahsud raiders now come off second best. Within the past three weeks, two gangs have lost three men each, on the last occasion at the hands of the hitherto despised Damanis (or villagers) of the Tank Tahsil.

5. Since the 28th May all payments towards the fine have stopped. But the Shabi Khel (the section to which Mulla Powindah belongs are at the present moment engaged in borrowing Rs. 3,409, which is the amount

still due from them on account of the fine according to tribal shares, they reckoning as one-half of the Alizai clan. This does not look as if they had cash themselves, or they would not be obliged to borrow. I believe they will pay it next week. No jirga has yet been held as to how the remaining Rs. 27,000 are to be produced in cash. The jirga may assemble by the end of this month.

6. A copy of this report has been submitted to the Government of India in the Foreign Department direct, and a copy has been communicated to the General Officer Commanding, Derajat District.

Copy of the foregoing forwarded to the Secretary to the Government of India, Foreign Department, Simla.

Enclosure 60 in No. 3.

Endorsed by the Commissioner and Superintendent, Derajat Division, dated Sheikhbuddin, the 1st July, 1901.

Copy of the following forwarded to the Secretary to the Government of India, Foreign Department, Simla:—

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, dated Sheikhbuddin, the 1st July, 1901.

In continuation of my letter, dated the 17th ultimo, I have the honour to submit the fourth fortnightly report on the Mahsud blockade.

2. Wheat and barley have still further declined in price; as regards other commodities, I would refer to the remarks in the last report.

3. Smugglers are constantly trying new ways of evading the blockade. The latest rumour is that Khojal Khel carriers have conveyed some salt to the Mahsuds from the Bahadur Khel mine by taking it across to Kaitu, thence on to the Khost-Tochi border, and crossing the Upper Tochi somewhere by night. The enormous profits to be made on salt would make even this immense detour pay. At the same time, if smugglers have been obliged to take this route, it shows that the arrangements on the Mahsud frontier are working well. The Blockade Officer is about to visit Bahadur Khel in connection with this rumour. The contingent to hold Shawal has arrived there.

4. Rupees 73,073, annas 4 and pies 9 have been realised up to date, including the Rs. 3,409 due from the Shabi Khel mentioned in the last report. The account of each main section stands as follows:—

	Rs.	A.	P.
Alizai, paid	30,247	11	4
Bahlolzai, paid	27,771	2	7
Shaman Khel, paid	15,054	6	10

Mulla Powindah is reported to be constantly exhorting the Mahsuds to pay the balance, whereas the Maliks are said, with a few exceptions, to be doing nothing—no doubt to spite the Mulla. This is the difficulty, whatever one party does, that the other party counteracts, and neither party is strong enough to destroy its opponent. The Mulla's Sheikhs have recently been collecting alms from the Shahman Khel, who paid willingly; this looks as if the Mulla's influence were again rising in the tribe. He recently visited Badar.

5. There has been a cessation of Mahsud raids during the fortnight under report.

6. A copy of this letter has been submitted direct to the Government of India in the Foreign Department, and a copy has also been communicated to the General Officer Commanding, Derajat District.

Enclosure 61 in No. 3.

Letter from the Officer Commanding at Jandola, to the Assistant Adjutant-General, Derajat District, dated the 11th July, 1901.

I have the honour to submit the following report in continuation of my telegrams of yesterday's date.

At about 8.30 a.m. on the morning of the 10th instant the Regimental Grazing Guard, consisting of three armed and two unarmed sepoys of 45th Sikhs, proceeded about 800 yards up a nullah south-west of the post for the purpose of grazing their goats. The goats were in the nullah and three of the escort were ascending the hill on their right flank, the other two having gone back towards the post to drive in some goats which had strayed, and were out of sight. These three men, one of whom was unarmed, on ascending the side of the nullah, which at this point is very steep, were suddenly fired on from a natural "Sangar" made by the peculiar formation of the crest of the hill. The spot from which the Mahsuds fired was hidden from view of the post by an intervening knoll, but a sentry from No. 2 picquet, immediately on hearing the shots, saw the men fall. Two fell first, one being wounded and trying to get away, but at the second volley he and the remaining sepoy were shot down. The distance at which the shots were fired is about 20 yards, and evidence of the steepness is given by the fact of medical officer's statement that nearly all bullets have taken a downward course. The sentry of No. 2 picquet immediately raised the alarm, and the inlying picquet was quickly on the spot, and, following the direction of the wounded man, went on in pursuit of the murderers. Near the scene was picked up a packet of M.-H. ball ammunition and a bayonet. I immediately sent Jemadar Teja Singh with 50 rifles to support the small party in pursuit, Jemadar Nur Shah, 5th Punjab Cavalry, with sixteen sowars up the Shapur valley to close the nullah leading into the Shabur Jongi, and Subadar Bhanga Singh to place a picquet at the meeting of the Shapur and Takhihan rivers. The Political Officer issued orders for the Bhittanni Chiga to go out, and, getting behind Sirni Sar, drive the gang, if possible, towards my picquet. Jemadar Jefa Singh recovered a belt with pouches containing 49 rounds of ball ammunition and bayonet about three miles out, which had evidently been discarded by the Mahsud, thinking himself closely pursued. None of the party saw a Mahsud the whole time, so having gone about five miles and reached a perpendicular hill up which there seemed no possibility of the enemy having gone, he called a halt. Then making a short detour he retired towards the post carefully searching the ground. However, when he had arrived back, I sent out a fresh party under Subadar Bhanga Singh, who had returned after placing the picquet up a nullah south-west of the post beyond the one taken by the first party with the hope that perhaps the Bhittannis might drive the Mahsuds towards them. This party searched the ground for about seven miles on a broad front, but with no result, and retired about 6 p.m.

At the time of sending out this second party, I strengthened the picquet at the meeting of the Jakhi Zam and Shahur by an additional non-commissioned officer and ten men, and sent orders to Jemadar Nur Shah to proceed to the Rastong Jangi in case the gang should try to escape by this route behind the Charkuadi. I regret to say that none of these parties saw anyone, and it is my opinion that the Mahsuds, having got a quarter of an hour's start, lay hidden during the day in caves or recesses in nullahs and got away at night. My opinion, which is confirmed by the Political Officer, is that this was a deliberately planned revenge on the garrison for having wounded severely a noted raider of the Shingi Khel, Assad Khan by name,

on the 22nd of last month, when he was tampering with (or attempting to do so) the iron posts of the wire entanglement round the post enclosure. The gang of Mahsuds is estimated at about 30 or 40, of whom about 12 formed the party who shot these sepoys. I much regret to have to report that the wounded man, 4241 Sepoy Ralla Singh, succumbed to his wounds shortly afterwards. I do not think this unfortunate occurrence was due to any carelessness on the part of the escort, but think rather that they were the unlucky victims of revenge. The goats had all huddled together on hearing the shots, and started off at a run up the nullah, but these were evidently not the object of the Mahsuds' desire, as they were left alone and were all driven back here later complete in numbers.

Casualties.

No. 3358 Sepoy. Wadawa Singh (killed).
No. 4087 ,, Uttam Singh (killed).
No. 4241 ,, Ralla Singh (died of wounds).

Remarks.

Sepoy Wadawa Singh, 9 bullet wounds.
,, Uttam ,, 5 ,, ,,
,, Ralla ,, 5 ,, ,,

Taken by Mahsuds.

2 M.-H. Rifles.
140 rounds M.-H. ball ammunition.
2 Bayonets.
2 Belts, braces, and oil bottles.
6 Ammunition pouches.

Recovered during pursuit.

69 (sixty-nine) rounds M.-H. ball ammunition.
2 Bayonets.
1 Belt, braces, and oil bottles.
3 Pouches.

Government property lost.

Of which description is attached. (This description has also been furnished to the Political Officer.)

2 M.-H. rifles, Nos. 456, 468.
1 Belt with braces and oil bottle.
71 rounds M.-H. ball ammunition.
3 Ammunition pouches.

Memorandum from the General Officer Commanding, Derajat District, to the Assistant Adjutant-General, Punjab Frontier District, dated the 15th July, 1901.

Forwarded.

Enclosure 62 in No. 3.

Letter from J. M. Douie, Esq., Officiating Chief Secretary to Government, Punjab, to the Secretary to the Government of India, Foreign Department, dated Simla, 13th July, 1901.

I am directed to submit, for the information of the Government of India, a copy of a letter, dated 7th July, 1901, from the Commissioner and

Superintendent, Derajat Division, and enclosures, being copies of correspondence between Mulla Powindah and Mr. Merk in regard to the payment of the balance of the fine due by the Mahsuds.

Annexure 1.

Letter from W. R. H. Merk, Esq., I.C.S., C.S.I., Commissioner and Superintendent, Derajat Division, to J. M. Douie, Esq., Officiating Chief Secretary to Government, Punjab, dated Shekh Budin, 7th July, 1901.

With reference to the remarks in paragraph 4 of my letter, dated the 1st instant, I have the honour to enclose a copy of correspondence with Mulla Powindah which to some extent explains itself.

2. We have, I think, reached another critical stage in the history of the blockade. The difficulty which the Mahsuds experience at present in producing cash and in settling the internal distribution of the fine has presented another opportunity to the Mulla for coming forward as the only business man in the tribe, the one individual to help the Mahsuds out of their trouble. In a way, too, according to his light, he is, I think, what we would call a patriot. He has promptly availed himself of the opportunity, and has undoubtedly been doing his best during the last month to bring about a payment of the fine and the termination of the blockade. This of itself has been quite enough to set the Maliks against him; they are sulking in their homes; the latest report I have is that the ill-feeling between them and the Mulla is more bitter than ever. After a cessation of three weeks, raiding has recommenced; numerous gangs have been out, and last night the village of Assu Khel in the Tochi was attacked, three Dauris and one Mahsud raider being killed. There can be no doubt whatever that, as last January, this raiding is, if not started, at any rate deliberately encouraged, by the Maliks to spoil the Mulla's game. The note of fear in the Mulla's letter confirms the belief that some mischief is on foot. We must, I think, be prepared for offences, but this has been contemplated all along, from before the commencement of the blockade.

3 .It is a descent in pride and dignity that the Mulla should show anxiety to borrow money from Darwesh Waziris and from Marwats. At the same time one may infer that there is not much cash in the country or he would not wish to borrow in this fashion. His recent change of front respecting the Badar dispute explains why he does not hesitate to ask for permission to deal with Darwesh Waziris in order to obtain their aid in his plans. There is, of course, not the least chance without a Government guarantee of repayment that any of the men whom he mentions would trust him or any other Mahsud with money, unless the Mahsuds pledge either land or arms with the creditors, to the full value of the debt. The creditors would, of course, ask for Mahsud lands in British territory; land mortgaged in the Mahsud hills would not be accepted by them.

4. As regards the Afghan communications, I am informed that Khalifa Nur Muhammad, the Afghan Governor of Birmal, recently advised the Mulla to send some of his Sheikhs to Kabul, and that no message or letter from the Amir has reached the Mulla as yet. The Afghan Governor has, of course, heard of the present difficulty of the Mahsuds, and thinks it would please the Amir if he (the Khalifa) could induce the Mahsuds in their straits to turn to the Amir for help. The Mulla naturally takes advantage of the Khalifa's advances to exaggerate and thereby to bluff us into giving easier terms or relaxing the conditions which have been fixed by Government. My reference to past history reminds the Mulla of his visit to Kabul, which produced no benefit (or indeed any result, even no present worth having) to himself or to his tribe.

Annexure 2.

Translation of a letter from Mulla Powindah to W. R. H. Merk, Esq., I.C.S., C.S.I., Commissioner and Superintendent, Derajat Division.

After compliments,—In the beginning I had a council at Kanigoram about the fine. The fine was divided into three shares,—one was allotted to the Bahlolzai, the other to the Shaman Khel, and the third to the Alizai section. The amount due from a section* was divided into two shares (kaum do hissa shuda),—one share was allotted to Shabi Khel and the other to Manzai. Secondly, I wrote to you in the beginning that the fine had been divided into three shares; each section should be called upon to pay its own (share of the) fine.

* He refers here to the division of the Alizai share,
W. R. H. MERK,
Commissioner.

What was the cause of this (viz. division)? The cause was that they have enjoyed benefit according to three shares. The Sarkar may now kindly recover from the Shaman Khel their share of the fine. The Government has itself caused the delay regarding the fine. The Sarkar has given satisfaction to the Shaman Khel and does not demand the fine from them. The Mahsuds have shown disapproval of this. Be it known to you that you should tell the Shaman Khel that either they should not demand allowances in future or they should at once pay their share of the Mahsud fine. Whatever delay has been done is on account of the Shaman Khel, because they do not pay their share of the Government fine and have enjoyed one-third of the allowances* from the Government. I request that the Government may not be hostile towards me, nor censure me, because I have enjoyed no benefit or allowance.

* This is incorrect as regards the past.
W. R. H. MERK,
Commissioner.

The other people† who enjoyed allowances are stubborn and perhaps may be severely treated by Government. You may now kindly have Jallandhar Shah, son of Najib Khan, Mani Khan, Sperkai and Daurana Khan or Saurana Khan, Marwat, and Nezam Khan, Taji Khel, sent soon to Jandola so that I may take a loan of this money from them and pay to the Government. These four men may be given assurances so that they may gladly come up. The Government may kindly give me assistance in this way that the creditors may be repaid from the allowances of the Mahsuds. You are the King. This agreement will be accepted on your security. You may please do the kindness so that hostility and reproach may be removed, and the fine paid off. This arrangement is advantageous to you, and will give you a good name. This is good and will remove mischief.

† I presume he refers to the Maliks.
W. R. H. MERK,
Commissioner.

Annexure 3.

Translation of a letter from Mulla Powindah to W. R. H. Merk, Esq., I.C.S., C.S.I., Commissioner and Superintendent, Derajat Division.

After compliments,—Letters have come from the Amir asking me to tell him what I and the Mahsud tribe want? Whether to be allowed to go towards Kabul or towards Sarkar (British territory). I have given you a promise. For the sake of the genuineness of the promise and of securing peace I request that either the fine may be recovered from the Shaman Khel, or the four men (Jallandhar Shah, Mani Khan, Duarana Khan and Nezam Khan) may be made to appear at Jandola so as to make a business-like arrangement for Government. I may kindly be given a reply to this, because I have a "khidmat" (order) of the Amir to comply with. First I will do your service (khidmat) then that of the Amir. Reply to this may kindly be sent soon. This letter is sent by the hand of Sheikh Faujdar.

Annexure 4.

Letter from W. R. H. Merk, Esq., I.C.S., C.S.I., Commissioner and Superintendent, Derajat Division, to Mullah Powindah, dated Shekh Budin, 7th July, 1901.

After compliments,—I have to-day received your two friendly letters relating to the payment of the fine and to messages which you have received from the Afghan Governor of Birmal. My friend, no special kindness has been shown to the Shaman Khel in the matter of the fine or in any matter. All Mahsuds have been treated exactly alike, and I have always told the Mahsuds that it is for them to settle in what shares the fine should be paid. That it is their affair, not mine. If the Shaman Khel do not pay what the Mahsuds think is their proper share, why do not the Mahsuds take out Chalweshtis as their fathers used to do and compel the Shaman Khel to pay? My friend, I have no objection of course to the Mahsuds borrowing the cash if they have not got it themselves, but the security of payment from the new allowances which Government in its kindness has promised refers only to Mahsud creditors; Jallandhar Shah, Mani Khan and Nezam Khan are Darwesh Waziris, and Daurana Khan and his brother Saurana Khan are Marwats; therefore the security does not apply to them.

The orders of Government are very strict, only Mahsud creditors are to be repaid out of the new allowances. But if any one who is not a Mahsud lends the Mahsuds money without the intervention of Government and without Government being directly or indirectly responsible in any way for the repayment, I have no objection. And if the Mahsuds wish to see any one on these terms they will have every facility to go to Jandola. I am glad to see that you are exerting yourself in inducing the Mahsuds to pay the fine; it is the act of a wise man, and of one who has the good of his tribe at heart. If you and the Mahsud jirga succeed in effecting an arrangement for paying of the balance it will be well. For the rest, I thank you for your courtesy in informing me of the Afghan communications you have received. As to these it is sufficient that I should remind you of what happened seven or eight years ago. I desire your welfare.

Enclosure 63 in No. 3.

Endorsed by the Commissioner and Superintendent, Derajat Division, dated Camp Simla, the 19th July, 1901.

Copy of the following submitted to the Secretary to the Government of India, Foreign Department, Simla:—

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, dated Camp Simla, the 19th July, 1901.

In continuation of my letter, dated the 1st instant, I have the honour to submit the fifth fortnightly report on the Mahsud blockade.

2. Prices are stationary; salt, cloth, tobacco and gur are stated to be very rare, practically not procurable; and the Political Officer, Tochi, reports that, owing to the lack of salt, a great many Mahsud cattle are suffering from disease, and some goats belonging to the tribe found in the hills to the west of the Upper Tochi were in a very bad state. The frequent rumours that Mahsuds were gathering in force to loot village bazaars of cloth and salt in the Tank Tahsil have not been verified by actual occurrences, but they show that plans to this end must have been widely discussed among the Mahsuds, a symptom of the pressure of the blockade. In fact, the tug-of-war is now coming, and it is simply a question of who can hold out longest, Government or the tribe. If we hold out longer, it is plain that the tribe must give in. Under the peculiar conditions of Mahsud society, the payment of cash (as with the Afridis of Tirah, who in the spring of 1898

had to borrow cash, notwithstanding the heavy punishment they had received, and the enormous sum, about three lakhs, which one way or the other they had been drawing annually direct from us in the shape of allowances and savings of Afridis in Government service) is a matter of great difficulty, and, if the Mahsuds are eventually driven to pay cash, it is reasonable to conclude that they will have been thoroughly brought to their bearings. All accounts agree in estimating the amount of cash in the Mahsud country at about half a lakh; up to date Rs. 8,300 have been realised in cash; Rs. 27,000 remain due; when this is paid, therefore, there will, if the estimates are correct, only remain some Rs. 15,000 in cash among a tribe of 10,000 fighting men, or Rs. 1-8 per head, which is not much. This will explain why further steady pressure is necessary before we can extract the cash.

The rumour that Khojal Khel had been carrying salt from the Bahadur Khel mine *viâ* Khost to the Mahsuds, mentioned in my last report, is unfounded. Shawal continues to be firmly held.

3. Owing to the reports that numerous gangs of raiders had started or were about to start at the beginning of this month, the General Officer Commanding, Derajat District, at my instance, issued a warning to all military posts in Northern and Southern Waziristan and along the Dera Ismail Khan and Bannu border to be especially careful and on the alert during July, August, and September. As a matter of fact, only three offences are reported; an attack upon a Dawar village in the Lower Tochi (probably with the intention of stealing salt and grain), in which three villagers were killed, two wounded, one Mahsud killed and several wounded; the second offence is the looting of a small Darwesh Khel hamlet four miles from Wana, called Gulkot; and the third is the attack upon a grazing guard of 45th Sikhs at Jandola, in which three sepoys were killed. This offence was committed by only seven Mahsuds; it does not appear to be a tribal act at all, but to be the outcome of feelings of personal revenge and ill-will on the part of a notorious scoundrel, Assad Khan, Shingi. Had the watch tower to the west of Jandola been picketted, it is doubtful if the Mahsuds could have got at the grazing guard. I have suggested to the General Officer Commanding the issue of fresh orders to all military posts enjoining the utmost vigilance and unremitting strictness in taking all precautions, and have given similar orders to the officers in charge of Militias, Border Military Police, ordinary police, and levies. This sort of annoyances must be expected during a blockade; they increase in frequency, as is natural, in proportion to the increased severity of its effect, and, though regrettable in themselves, are not unsatisfactory evidence of the discomfort of the tribe. The only way to meet them, at any rate at present, for till the cold weather comes nothing really appreciable can be done in the way of reprisals, is to be constantly on the guard, to hit raiders as heavily as can be done, and never to give them a chance of bringing home their attacks. A blockade is in its nature essentially a semi-defensive operation, and to conduct it with a series of constant attacks upon the tribe would alter its whole character and bring about a state of things that must inevitably drift into an expedition. I do not suggest that we should not hit back, but obviously the blow, when delivered, should be a heavy one, and this is not the season when such a blow can be struck. Moreover, it can only be struck *once*, thereafter the Mahsuds will be on their guard. Small attacks on the Mahsuds are a policy of pin-pricks, seeing that one has to deal with a large powerful tribe. These are the reasons, I submit, for remaining on a semi-defensive attitude for the present.

4. As regards the general political position, I have already reported in my letter, dated the 7th instant, to which I would refer. The Mulla Powindah has summoned a tribal jirga to meet him to-day. There is no doubt that he is doing his best to bring about a settlement of the account and termination of the blockade. In a way he is what we should call a patriot, and then, if he does succeed in extricating the Mahsuds from their present position, he has scored over his enemies, the former Maliks. Naturally these do their utmost to thwart him. The coquetting of the Afghan

Governor of Birmal with the Mulla, and through him with the Mahsuds, may be explained as due either to his thinking that the Mahsuds mean to break with us (but of this there are no signs), or to his impression that the Mahsuds are in straits, and to his belief that he can, therefore, induce them to turn to the Amir for aid or mediation, which appeal, he thinks, will please his master. If the latter explanation is correct, then it is another favourable symptom. What the upshot of the jirga will be I cannot, of course, tell, but up to date the position is that the Mahsuds mean to pay and will do so when they have settled upon a mode of getting hold of the cash among them. That is the difficulty which the blockade is pressing them to solve.

5. A copy of this report has been submitted to the Government of India, in the Foreign Department, and has been also communicated to the General Officer Commanding, Derajat District.

Enclosure 64 in No. 3.

Memorandum by Lieut.-Colonel H. A. Deane, C.S.I., dated 27th July, regarding the Mahsud Blockade.

As I understand the present position, it is that the tribe have paid up Rs. 73,000 of the fine imposed on them, and that matters are now at a deadlock. The deadlock seems to be due to tribal factions—the one with the Maliks, the other with the Mulla Powindah—each playing for their own pockets; and, as each side helps with us or succeeds in drawing us into direct relations, the other sulks and adds to difficulties by encouraging raiding. Each raid that is committed helps to add up another account to be settled when the fine for which the tribe is blockaded is paid up. I do not know what that account amounts to now. But judging from the raids reported in the papers, it must be something considerable. The question is, if this present position continues, when can Government hope that the blockade will be over? Unless the tribe, when they have paid up the original fine, are allowed to compound for offences committed during the blockade out of their allowances, they will have to be blockaded again for recovery of another fine. I wish to urge for consideration that the first point to avoid in connection with the present blockade is the running up of another account for raids committed during its progress, and this can only be done by prompt retaliation on the tribe. We shall have an interminable business, if we wait to take up all these cases as regards individuals with the jirga when they choose to come in. His Excellency wishes and intends that the blockade shall, if possible, be successful and save the necessity for a punitive expedition. I believe this can only be done by taking every active and offensive step that we can against every member of the tribe that we can get at. If our troops and levies merely sit still in their posts, we shall not gain the desired end. I am not speaking without knowledge or experience of a blockade. I had experience in running the Buner Blockade, 1885—1887. We only got real pressure to bear on the tribe by making it unsafe for them to come or to bring their cattle near the border. I do not ignore the fact that the Mahsud blockade is a far more difficult business. But the same principle of making matters as uncomfortable for the Mahsuds as possible applies. If our men are ready to raid, take every opportunity of raiding; the Mahsuds will never know what to expect, and it will keep them much more in bounds in looking after themselves and make them think more about doing this than raiding on our people. If when we get in a fine of a lakh, we find that we have another account of half a lakh or more to claim as redress for offences committed during the blockade, our position is not very much improved. It is when we succeed in pressing the Mahsuds back from their own border on the defensive, when, in addition to depriving them of necessaries of life, we can keep them in a state of uneasiness and anxiety in not knowing what to expect next, that we shall drive the "Ulus" to force the Maliks and the Mulla to drop the factional game they are playing, and to act together in the interests of the tribe. Raids on our

part should be made by the troops wherever possible, and the troops could any way render it unsafe for a Mahsud to show himself anywhere within range of ground that troops can comfortably cover during the day; levies and our own subjects could do a great deal, it seems to me, in making things uncomfortable for the Mahsuds, and why not let them have a free hand to do all the damage they can? Judging by what I understand to be the present position of the business, it seems to me the only possible way of avoiding Government being driven eventually into an expedition, and of giving His Excellency's policy of forcing the tribe to submission by means of a blockade a really fair chance of success.

Enclosure 65 in No. 3.

Letter from the Secretary to the Government of India in the Foreign Department, to the Honourable Mr. J. M. Douie, C.S., Chief Secretary to the Government of the Punjab, dated Simla, the 5th August, 1901.

I am directed to forward, for the consideration of His Honour the Lieutenant-Governor, a copy of a memorandum* which has been received from Lieutenant-Colonel Deane regarding the Mahsud blockade.

* Dated the 27th July.

2. A large number of offences have already been, and continue to be, committed by the Mahsuds during the progress of the blockade, and, unless some steps in the way of retaliation are adopted in the interim, it will be necessary, when the fine of one lakh has been finally paid, to consider in what way reparation for these later offences is to be obtained. But a second blockade, for the purpose of punishing the tribe for these misdeeds or of exacting a further fine, will inevitably result in a further list of offences, and in further arrears of the sum demanded; while the position at the end of the second blockade would, in all probability, be no better than at the close of the first. The Government of India are, therefore, inclined to agree with Colonel Deane that it is very desirable, if possible, to avoid the accumulation of another account for raids committed since the present blockade began; and that the only way to effect this object is to retaliate promptly on the tribe for every offence.

3. It is understood that such retaliation is not, as a general rule, at present allowed, although the troops are in positions which must afford frequent opportunities for inflicting summary punishment on the offenders. I am to point out, however, that the Government of India have never initiated, ordered or sanctioned any prohibition of counter-raids, and so long as these do not develop into expeditions, and are short and swift in their operation, there does not appear to be any objection to their being undertaken. It is the wish of the Government of India, both that the Mahsuds should be reduced to subjection as a punishment for their former offences, and also that they should meet with severe and prompt retribution for any fresh raids; and, accordingly, whenever and wherever an opportunity offers, and it does not appear possible to effect the desired object by means of a passive blockade alone, they see no reason why more drastic measures should not be adopted. The permission thus accorded must not be interpreted as conveying sanction to dangerous military marches, or to prolonged incursions into tribal territory. It must obviously be subject to reasonable conditions as to scope, number of troops employed, and distance.

4. I am to request that Mr. Merk may be called upon at an early date to report upon these suggestions, and that the Government of India may also be favoured with the advice and opinion of His Honour the Lieutenant-Governor.

Enclosure 66 in No. 3.

Endorsed by Commissioner of the Derajat Division, dated the 16*th August*, 1901.

Copy of the following, with copy of enclosures, forwarded to the Secretary to the Government of India in the Foreign Department, in continuation of endorsement of yesterday:—

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to the Honourable Mr. J. M. Douie, C.S., Chief Secretary to the Government of the Punjab, dated Sheikhbuddin, the 16*th August*, 1901.

In continuation of my letter of yesterday, I have the honour to submit, for the confidential information of Government, a copy of my letter of to-day to the General Officer Commanding, Derajat District, with a copy of its enclosure. A copy has also been submitted to the Government of India in the Foreign Department.

Annexure 1.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to the General Officer Commanding, Derajat District, dated the 16*th August*, 1901.

In continuation of my letter, dated yesterday, I have the honour to enclose a copy of a plan of operations for an attack or attacks on the Mahsuds, embodying political and such other suggestions as offer themselves. It is the first blow that will count in the way of seizures of men and animals. Therefore the utmost secrecy should be observed regarding this first blow. Thereafter the Mahsuds will be on the alert, and the more they are kept on the *qui vive* and harassed by alarms and attacks the better.

Annexure 2.

(*Confidential.*)

Plan of Operations.

1. Conditions that determine raids and attacks upon the Mahsuds—

(i) Except a few settlements near Jandola and Sarwekai, the Mahsuds live more than one day's march, there and back, from our posts, taken from Wana round by Tank and Bannu to Datta Khel.

(ii) The lower Mahsud hills are so hot and waterless that well into October they are impracticable for troops that have to march far or swiftly.

(iii) But till the middle of November the Mahsuds with their flocks and herds are scattered over the hills, especially the upper ones. The further you penetrate into their country, the greater difficulty in retirement. After the middle of November the cold on the high ranges drives the Mahsuds down and makes matters very difficult for them if they are driven up.

(iv) After the beginning, certainly the end, of December, it is hardly possible for them to escape in bulk with their animals across Shawal into Afghan territory, where we cannot follow them.

(v) The Mahsud country is difficult, the men are active, bold and plucky, intelligent and with plenty of breech-loaders; but beyond, say, 400 yards, they are not good shots as compared with the Afridis.

(vi) The Mahsuds love night attacks in force. Operations should be during full moon and the first few days of a waning moon, for obvious reasons.

(vii) As to numbers that can collect: their being able to operate on interior lines gives them a great advantage; say, 1,000 men could collect in 24 hours, 2,000 to 3,000 in 48, but it depends almost entirely upon the suddenness of the attack and rapidity of movement of the troops, and the distance to which they penetrate into the Mahsud country, of which the tract from Kaniguram to Makin is the heart and centre.

(viii) A feeble reprisal or an operation which results in heavy loss on retirement, though it may have been successful in its primary object, is worse than no reprisal at all.

(ix) Cavalry are no use in the hills, and I doubt if mountain guns are necessary for these sudden raids.

2. Conditions (ii) and (iii) practically settle the time when the first attack can take place, as, about the 26th November on which day it is full moon, a very important detail noted by General Dening. There is a full moon on the 27th October, but by that time the Mahsuds will not be properly down yet, and the troops will not have shaken off the effects of autumnal fevers.

3. On the 22nd November, I would make a strong feint with all available troops and Militia from the Tochi, viz., Datta Khel and Miram Shah on the Mahsud country, in order to draw the Mahsuds in that direction. The news will travel all over their hills during the 24th, and by the 25th the fighting men will be moving towards their Tochi boundary. On the 26th the Tochi force, having made such captures and done such damage as it safely can, might withdraw.

4. On the 25th November, I would move 300 troops and 200 Militia from Wana to Tiarza, where they would be joined by 400 Pioneers from Karab Kot—900 men in all, to halt there that night. The same afternoon the Zam troops, 600 men, would move to Jandola picking up such men as can be spared from the garrisons of Girni, Khirgi and Jandola itself. Early on the 26th November the (1) Wana column (900 men), the (2) Sarwekai column (400 men) and the (3) Zam column (700 men), or 2,000 men in all, would move into the Mahsud country, on objectives arranged at the time, do all they can, staying two or three nights, and come out as the Military Authorities settle. Columns (1) and (2) might join hands in the evening of the 26th November, and all three columns might unite on the 27th or 28th, but this is a matter for military consideration.

5. On return, column (1) might revert to its stations; column (2) would naturally stay at Sarwekai; and column (3) should remain at Jandola, ready for further work.

6. Then, in a fortnight or three weeks, we might repeat the operations, striking if possible this time from the Tochi and feinting from the south. On the third occasion we might strike simultaneously from both sides. If these operations are repeated at uncertain intervals, the strict blockade continuing the whole time, the effect must be very severe upon the Mahsuds. They will be jammed up into the higher tracts where the cold is great, pasture will be scarce, the tribe will be constantly harassed, it is to be expected that the troops will do much damage. Repeated attacks by strong bodies of troops during a blockade is a new feature in frontier management, and if properly worked coupled with the blockade itself ought to reduce the Mahsuds to full submission by the end of winter. If not, they will not have much power of resistance left in them in April next.

7. The troops for columns (1) and (2) are on the spot. The movable column at Suleiman Khel in the Bannu district is useless there. I would move it down to Zam by the end of September, Zam is healthier than Tank

and nearer Jandola. If the Mahsuds think anything at all about this move, they will think it is the old Zam movable column being re-established. Anyhow by the 26th November their suspicions will have died away.

8. Supplies might quietly be massed at Tank during September. The less said about what we intend doing the better, or numbers of Mahsuds may bolt through Shawal—it is impossible to guard a long valley against a rush—into Afghan territory which *pro tanto* will baffle us. Anyhow the whole tribe will be on its guard.

Enclosure 67 in No. 3.

Letter from the Assistant Secretary to the Government of India in the Foreign Department, to the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, dated Simla, the 21st August, 1901.

I am directed to refer to the letter from the Commissioner of the Derajat Division, dated the 16th August, 1901, submitting a plan of operations which it is proposed to undertake against the Mahsud tribe in November, 1901.

2. I am to request that the Government of India may be furnished with an early expression of His Honour the Lieutenant-Governor's opinion on Mr. Merk's proposal.

3. The Governmnet of India would also be glad to know whether, pending the arrival of the time for reprisals, it is not possible to arrange that all Mahsuds found within reach of our posts shall be arrested and imprisoned. It may be that action of this kind is taken already, but, if so, the Government of India have not heard of it, and it is evident from the Kashmir Kar incident that considerable parties of tribesmen are able to pass through our line of posts and to attack a distant outpost without molestation.

Enclosure 68 in No. 3.

Letter from the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India in the Foreign Department, dated Simla, the 21st August, 1901.

In continuation of my letter, dated 19th August, 1901, I am directed to submit a letter, dated 15th August, 1901, from the Commissioner of the Derajat Division, regarding the action to be taken against the Mahsuds on account of recent outrages.

2. In his letter, dated 19th July, written some time before the attack on the Kashmir Kar post, Mr. Merk gave it as his opinion that till the cold weather no effective blow could be struck at the Mahsuds in retaliation for the less serious outrages of which they had up to that date been guilty. This view is repeated in his present letter, and the reasons advanced appear to the Lieutenant-Governor to be convincing. I am, therefore, to say that he agrees throughout with the advice given by the Commissioner.

3. It is understood that the Government of India have received a copy of Mr. Merk's letter, dated 15th August, 1901.

Annexure 1.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to the Chief Secretary to the Government of the Punjab, dated the 15th August, 1901.

In reply to your letter, dated the 10th instant, enclosing a copy of the papers noted in the margin, I have the honour to refer you to my letter of to-day's date.

Letter from the Government of India, dated the 5th instant, and memorandum by Colonel Deane.

2. The action which I advocate now and advocated in my telegram of the 7th instant is, I find, independently proposed by Colonel Deane. But in taking this action, local conditions have to be considered. I do not mean to advise anything that may lead to a disaster; small parties of troops operating about in the Mahsud hills will go in, but certainly will never come back.

3. The Mahsuds are a bold, plucky race, as active over the hills as Afridis, and next to them they are all round the best armed large tribe on the frontier. I have not been in Tirah, but those who have and who have seen the Mahsud country, military men, inform me that the Mahsud country, especially that within reach of our posts, is more difficult than Tirah. To the south and east it is girt by a belt of uninhabited, generally waterless, mass of the most tangled and intricate hills and ravines, which have to be seen to be realised. To the north a zone of Darwesh Khel territory, not less than twenty miles in width, hilly and difficult, separates the Mahsuds from the Tochi. To the west lies Shawal. The Mahsuds are far better armed than our subjects, and in their own hills are more than a match for any tribe and race whatsoever surrounding them. Moreover, as a look at the map will show, they have the opportunity of moving on inner lines. To this they owe their immense advantage apart from arms and personal characteristics over the surrounding populations. Our subjects and the Darwesh Khels and Bhittannis can and do cope with small Mahsud gangs who come out of their country into neighbouring tracts. But they cannot possibly cope with Mahsuds within Mahsud country; we cannot supply our subjects, the villagers are the Bhittannis, with breech-loaders, and that being so, it is perfectly useless to send them into Mahsud country to harass the Mahsuds, of whom 20 men with Sniders could hold up a whole lashkar of villagers or Bhittannis. The Darwesh Khel who live to the north, west and east of the Mahsuds are too weak to do much; they have been expressly prohibited from combining against the Mahsuds in a tribal quarrel, and they show no desire to combine against them in our cause. The conditions and circumstances of this blockade are totally dissimilar to those of the Buner Blockade.

4. I entirely agree with the principle of Colonel Deane (a blockade with harassing attacks), but the application of that principle must obviously be determined by local conditions. The application cannot be the same everywhere. There is no prohibition whatever regarding the pursuit of raiders, but this, like everything else, is governed by the local conditions of the place and time. When I say that troops against Mahsuds in Mahsud country are like British Infantry against the Boers among the kopjes, the need for caution will be understood. Counter-raids were unnecessary before the 1st of June. The tribe till then was paying up satisfactorily, no abnormal offences had been committed, and to have made counter-raids would have broken all such friendly relations as existed, and would have greatly impaired the chances of a complete success of the blockade, and of the execution of His Excellency's policy. After the offences that have recently been committed, since the 1st June, that has to be undertaken what will undoubtedly imperil the prospect of a complete success of the blockade, but what is now inevitable by the force of circumstances. Counter-raids will not stop offences at first. The Mahsuds will hit back, and will not cease till the tribe is worn down by the blockade and by heavy blows struck during the winter. This may, and probably will, save an expedition. Action for

reasons which I have repeatedly represented, cannot be commenced till November, but, if accepted by Government, will be unremittingly carried out during the winter. The General Officer Commanding the Derajat District and I will, in the course of a day or two, submit proposals for this action, but it will not be by small bodies of troops, however swiftly they may move; to send small bodies of men into the Mahsud hills more than ten miles away from our post is simply to court disaster, and our posts have been so placed years ago that not much can be done against the Mahsuds within ten miles of them.

Enclosure 69 in No. 3.

Letter from the Assistant Secretary to the Government of India in the Foreign Department, to Lieutenant-Colonel H. A. Deane, C.S.I., Resident in Kashmir, dated Simla, the 23rd August, 1901.

With reference to your memorandum, dated the 27th July, 1901, I am directed to forward a copy of a letter* from the Commissioner of the Derajat Division, submitting a plan of operations which it is proposed to undertake against the Mahsud tribe in November, 1901.

*Dated the 16th August, 1901, addressed to the Government of the Punjab.

2. I am to request you to favour the Government of India with your opinion on Mr. Merk's proposal.

Enclosure 70 in No. 3.

Telegram from the Commissioner, Derajat, Sheikhbuddin, to the Chief Secretary, Punjab, dated the 22nd August, 1901. *Repeated to the Foreign Secretary.*

Political Officer, Wana, reports that Mahsuds are hard pressed, and that increasing lawlessness is partly due to instigation of some leading Maliks, notably Badshah Khan, who, it will be remembered, was recently turned out of Badar by Mulla Powindah. The Mahsuds recently tried to get grain from Shakai, but Shakaiwals refused from fear of Government. Rates of food-grains are rising in Mahsud country.

Enclosure 71 in No. 3.

Telegram from W. R. H. Merk, Esq., C.S.I., Commissioner, Derajat, Sheikh buddin, to the Chief Secretary, Punjab, dated the 27th August, 1901. *Repeated to the Foreign Secretary.*

Following from Officer Commanding, Murtaza:—*Begins.* About eight to-night special tonga conveying Post Office Inspector Simpson and two European signallers and Tahsildar of Sarwekai was ambuscaded and fired on by band of some 20 Waziris half-way between Jatta and Murtaza. Tahsildar slightly wounded in arm; Inspector Simpson slightly wounded by splinter in leg. Fire returned, but result unknown. *Ends.* The tonga went against orders strictly forbidding travelling after sunset on Tank-Murtaza road. Explanation has been called for.

Enclosure 72 in No. 3.

Letter from the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India in the Foreign Department, dated Simla, the 26th August, 1901.

With reference to your letter, dated the 15th of August, 1901, I am directed to submit, for the information of the Government of India, a preliminary report received from the Commissioner and Superintendent, Derajat Division, on the raid committed on the Border Military Police Post at Baran in the Bannu District on the 18th of June last.

Commissioner, Derajat's letter, dated 8th August, 1901, and enclosures.

2. From enquiries made, the Deputy Commissioner of Bannu believes the raiders consisted of a mixed band of Mahsuds and Tori Khel Darwesh Khels, who must have come down the Baran pass the night before the raid. The Muhammad Khel, a section of the Darwesh Khel tribe, who are responsible for this pass, have been fined Rs. 700, and the Political Officers of the Tochi and Wana have been called upon for proposals as to the punishment to be inflicted on the Tori Khels and Mahsuds, respectively. The Deputy Commissioner of Bannu estimates the total value of the Government property looted at Rs. 1,268-2-0, of which Rs. 825-10-6 will be recovered from the Silladars of the garrison of the post; but Mr. Merk is making further enquiries on this point, as he estimates the value of the eight Sniders and two Enfields taken away at Rs. 2,600. From the Commissioner, Derajat's telegram, dated 19th June last (which was repeated to the Government of India), it appears Mr. Merk has also ordered the dismissal of the members of the Border Military Police who formed the garrison of the Baran post, the confiscation of the Silladari fees of their Silladars, and the recovery of the value of the rifles lost from their sureties.

Annexure 1.

Letter from F. W. Johnston, Esq., Deputy Commissioner, Bannu, to W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, dated the 2nd August, 1901.

I have the honour to submit, for the information of Government, a report of the raid on the Baran Border Military Post which took place on the morning of the 18th June, 1901.

1. The case has worked out neither quickly nor easily, nor is there any considerable quantity of evidence, either direct or circumstantial, to go upon, and I have had, to a very large extent, to frame this report on a consideration of the information received from various quarters; the chief reason of credibility is their unanimity and the opposing interests of their sources.

2. It appears that a mixed band of Mahsuds and Darwesh Khels, to whose personnel I shall allude later, came down the Khaisora, crossed the Tochi into Tori Khel territory, and probably on the night of the 17th June, 1901, came down the Baran and had before dawn concealed themselves in a ravine in independent territory some half mile from the post. Such a place, lying off the beaten track and well away from any hamlet, affords excellent cover for a small party, and there is no reason to suppose that anyone was aware of their presence there. Whether their original intention was to attack the post is doubtful, and it is rather more probable that they proposed to lie in wait for the cattle of the Muhammad Khels. However, about 10 or 11 they sent a man to spy out the condition of the post. This man entered the fort ostensibly as a wayfarer who had come to beg a drink of water. He was able to report everything in a state favourable for

attack, and about an hour later the entire body moved down. There was no sentry on the watch tower, and the raiders were enabled to walk right up to the gate.

3. The garrison of the post at the time consisted of 22 men and a dafadar, of whom 11 men were absent, either on duty, without leave or in gaol, leaving 11 men and the dafadar in the post. The whole of these men appear to have displayed the most contemptible negligence and cowardice, and their statements as to what occurred are so tinctured with puerile exaggeration and desire to save themselves as to be practically worthless. Finding the wicket gate open, the raiders rushed in and surprised the entire guard, either asleep or engaged in music. These men allowed themselves to be overpowered without a shot being fired or even a loud cry being raised. The raiders then took from the dafadar his keys and proceeded to collect the garrison. During the confusion the dafadar managed to slip out of the gate and get away. Had he gone straight to the nearest village, much might have been done, but he seems to have been mad with fear and to have rushed blindly over the country, finally arriving at Islam Chauki after the news had reached that post.

Probably hid himself in a ravine till the gang were well away.

W. R. H. MERK,
Commissioner.

4. The rest of the garrison were collected by the raiders and driven into a room in the post, the door of which was padlocked. The raiders then cleared out the magazine, in which they found eight Sniders, six Enfields, one Enfield revolver, 429 Snider rounds, 119 Enfield rounds, 180 caps, seven bayonets and Rs. 33-9-0 in cash, as well as a small amount of uniform. With this booty they made off up the Baran.

5. The first assistance seems to have come from an unexpected quarter. Jan, the Gummatti outlaw, who is himself a Muhammad Khel, had come into that neighbourhood with Piao Dad, another outlaw, to settle a family matter. These two were, of course, armed, and opened fire on the raiders from a considerable distance. They succeeded in killing one and in causing them to drop four of the Enfields. It might naturally be asked whether the facts are not really the other way, and Jan himself among the raiders, but the evidence leaves little doubt in my mind that on this occasion he played the part of the ally of Government.

6. In the meanwhile, the garrison immured in the post, once satisfied that the raiders had gone, made their escape through the ventilator above the door and sent off three horsemen to raise the Kurramgarhi and Islam Chauki posts and the Muhammad Khel villages.

The news was sent into Bannu, and a considerable force started to Kurramgarhi. The Political Officer, Tochi, and Commandant, North Waziristan Militia, who happened to be both in Bannu, made arrangements to have parties out in the Tochi in the hopes of intercepting the offenders, should they prove to be Mahsuds.

We ourselves, Lieutenant Coldstream and I, rode straight up the Baran and met a considerable portion of the pursuit party returning carrying a wounded man. We found that the first person to turn out had been two Muhammad Khels—Muhammad Alim and Paria Din Malik.

These were joined up the Baran by a few sowars belonging to the 2nd Punjab Cavalry and Border Military Police, and followed the raiders up at a considerable distance. The bulk of the Muhammad Khel pursuit party turned out somewhat later and followed up behind. When the raiders had reached the first low range of the hills separating the Baran from the Sheratalla plain, Paria Din ran forward, and in the interchange of shots received a bullet through the fleshy part of his thigh. His wound was dressed later by the Civil Surgeon who had accompanied us, and it is expected that no permanent effect will be left. The advance party then waited for the main body, and the raiders made good their escape across these hills. When we came up, the Muhammad Khels had turned out in force and were holding these lower hills, but they had not seen fit to carry the pursuit any further.

As the latter had then got a full start, and evening was approaching, the party returned. I had parties of the various tribesmen out in case the raiders should try to double back through British territory, but this they do not appear to have done.

7. I examined the garrison of the fort, but their statements, for the reasons already given, were absolutely worthless as tending to identify the raiders. The Muhammad Khels professed entire ignorance as to the personality of these raiders. I told them that, as the pass responsibility was theirs, so also was the duty of bringing home the crime to some one, and that, if they failed to do so, I should hold them responsible as if it had been committed by themselves.

8. The first information was obtained from the finding, several days later, about a mile from the post, of the corpse of the man to whom I have alluded as having been killed by Jan. This corpse was found in a ravine to the west of the ordinary track, which accounts for its being left so long undiscovered. Owing to decomposition and the action of wild animals, this corpse was little better than a mass of bones and putrefaction, rendering identification impossible. However, certain articles of clothing led to a suspicion of the dead man having been a Mahsud.

9. On the 6th July, 1901, the Muhammad Khels handed in a list of names whom their emissaries declared to be concerned in the raid. This list gave the names of 13 men, two Shingi and three Abdullai Mahsuds, and five Tori Khel and three Mohmit Khel Waziris. Copies of this were sent to the Political Officers, Tochi and Wana, and from their reports there is no doubt as to the complicity of the Abdullais under Amardin and the Tori Khels under Kandar Khushali. The whole gang appears to have been some 80 in number, consisting, as the Political Officer, Wana, says, of Mahsuds and Darwesh Khels, while the personnel of the latter, according to the Political Officer, Tochi, appears to have been made up chiefly of Tori Khels. The majority of this gang, however, remained in the hills, and the actual raiders numbered about twenty under Amardin and Kandar.

10. With these tribes I have no concern, and any proposal for imposition of fines cannot come from me. It only remains to deal with the question of pass responsibility and of the complicity of the Muhammad Khels. As regards the last question, I am perfectly convinced that neither did the Muhammad Khel as a tribe aid in or connive at the raid. It was perfectly possible for the party to have come down and made the attack as described without their knowledge, and this, I am assured, was the case. At the same time, I will not go the length of saying that there were no Muhammad Khels in the affair. It is possible that one or two bad characters with no stake in the tribe, Kuzi Khels for choice, allied themselves to this enterprise, as they would to any wickedness that was going. But of this there is no proof. The raid, as it occurred, required no local knowledge which the Tori Khels could not have provided. I therefore do not think that I have any grounds to make the Muhammad Khels liable on the ground of complicity, and propose to base their liability solely on their responsibility for the Baran Pass. It may be noted that the ground on which the post stands lies just outside Muhammad Khel territory, and is the property of the Bakka Khels. But the former tribe have no hamlets nearer than two miles, while the matter has all along been considered as one affecting the Muhammad Khels only, so that it would be neither just nor politic to bring the Bakka Khels into the affair. The Muhammad Khels themselves argue that they have done their best, that they have killed one raider, recovered four rifles, and had one of their Maliks wounded. To whatever extent these arguments may result in mitigating the penalty imposed, they cannot affect the general principle that a tribe is absolutely responsible for the maintenance of its passes, and that if it does not choose to patrol and watch these passes so as to effectually safeguard against any raid like the present, it must take the consequences of its own security.

11. The total value of the Government property taken and not recovered is Rs. 1,268-2-0; of this by your order, Rs. 825-10-6 will be or has

been recovered from the Silladars of the garrison of the post. There remain Rs. 442-7-6, the value of the property in charge of Government employées absent on duty, and this, I think, cannot in fairness be recovered from their Silladars.

12. In recommending the fine on the Muhammad Khels I have been guided by the fines levied by you on the Bizan Khels and Hathi Khels in the case of the raid on the Domel Thana, which took place almost exactly a year before. In that case you recommended, in the event of no Hathi Khel complicity being shown, a fine of Rs. 400 on each tribe, in all Rs. 800, on the ground of pass and tribal responsibility. That case was, to my mind, more serious than the present case. A police station, fully three miles inside the border, surrounded by Hathi Khel villages, was raided by a party which had been actually met by Bazin Khels in the pass for which the latter are responsible, and which must have passed through several Hathi Khel villages. In the present case, the Baran post lies just on the border, and there are no Muhammad Khel villages in the further direction. The Muhammad Khels certainly turned out as fast as could be expected; they killed one man and had one of their Maliks wounded. In addition to this, the behaviour of the tribe has during the last year been excellent. Under these circumstances, I would not press for a heavy fine, but rather for one sufficient to bring home a realisation of pass responsibility. I would, therefore, recommend a fine of Rs. 700 on the Muhammad Khel tribe, that is, Rs. 100 on each of its sections.

13. In conclusion, I should like to point out the difficulties with which, in the present constitution of the force, the Commandant has to contend in his efforts to bring an untrained and undisciplined body of men into a state of efficiency. Lieutenant Coldstream, Commandant, in his report on this raid, says: "This disgraceful affair is due primarily to the negligence of the sentry in leaving his post, and, secondly, to the pusillanimity of the dafadar and the remainder of the garrison, and the only punishment to which they are liable is dismissal from the force and forfeiture of the securities for the stolen rifles. I regret to say that the absence of a sentry from his post is only too common. I have, on several occasions, when visiting a post, found the sentry absent from his beat. Until these men know that they will be heavily punished for such conduct, they will not do their duty. Without fear of punishment, there will be no discipline, and without discipline such incidents as the Baran raid are bound to occur."

Enclosure 73 in No. 3.

Letter from the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India in the Foreign Department, dated Simla, the 2nd September, 1901.

With reference to paragraph 3 of your letter, dated the 21st of August, 1901, on the subject of Mahsud affairs, I am directed to submit, for the information of the Government of India, a copy of a letter, dated the 27th August, 1901, from the Commissioner and Superintendent, Derajat Division, from which it will be seen that all Mahsuds found outside the line of posts are arrested and imprisoned. For the reasons given by Mr. Merk, the Lieutenant-Governor agrees with him in thinking that reprisals within the line should only be carried out systematically.

2. As regards paragraph 2 of your letter under reference, I am to say that His Honour is still awaiting an expression of General Egerton's views, on receipt of which he will submit his opinion to the Government of India on Mr. Merk's plan of operations against the Mahsuds in November next.

Annexure 1.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, dated the 27th August, 1901.

In reply to your endorsement, dated the 22nd instant, I have the honour to submit the report on paragraph 3 of Government of India letter, dated the 21st instant.

2. If by "all Mahsuds found within reach of our posts" are meant Mahsuds residing in their settlements beyond the area occupied by Government, but within reach of Sarwekai and Jandola, then the troops moving out of these posts might, if lucky, seize by surprise some fifty, perhaps a hundred Mahsuds. On a tribe computed to number nine to ten thousand fighting men this would have no particular effect. Thereafter a surprise will be out of the question. The Mahsuds are intelligent men. When the blockade commenced, they posted men on the hill tops for two months, who day and night watched Sarwekai, Jandola and the Tiarza. These sentries are specially selected for their keen sight and activity. Men of this stamp accompany every considerable raiding gang, and make it a profession to be what are called "chirgs," viz., cocks. It is their business to be constantly on the look-out and to warn the raiders either of their prey or of their enemies. If it is intended to do anything hereafter on a scale sufficient to be an appreciable blow to the tribe, it would be fatal to put the Mahsuds on their guard now.

3. Mahsuds who steal across the blockade line for peaceful purposes, viz., to purchase supplies, to work for wages, &c., are at once arrested and imprisoned. Many instances of this have occurred. Rupees 20 are paid for every Mahsud so caught.

4. Raiding gangs are attacked and shot out of hand, *when found*. But, as I have already explained, the country surrounding the Mahsud limits, especially on the south and east, is a mass of low hills and ravines, an uninhabited desert. In this desert our posts lie dotted at intervals of from ten to fifteen miles. When Mahsuds have ventured into inhabited country, they have suffered—witness the two gangs that were cut up by villagers and levies, for which in one case the Government of India have sanctioned a reward. But in the uninhabited desert it is not easy to find gangs. They move much faster than our troops and even our Militia. They slip through the chain of posts during the night, and lie up during the day; the country is such that one might pass 200 men lying up within a stone's throw and be no wiser. The Pezu pass near Sheikhbuddin is a fair illustration of the kind of terrain we have to deal with. But whereas the rugged hills through which the Pezu pass leads are only four to six miles in width, the desert belt south and east of the Mahsud country varies from 50 to 20 miles in width, and is about 100 miles long, curving from Wana round to the Bannu district. In such terrain all we can do is to hold safe the lines of communication, to see that posts are not rushed, to obtain early news of gangs who start to raid, and to do our best when after them to come across them in the desert hills. If one were to station a man every fifty yards between the posts, it would be impossible to prevent gangs from slipping through at night, or to find them afterwards in the desert wilderness of hills south of the Gomal. It is on similar lines with the case in South Africa; all our enormous forces there cannot prevent small parties of Boers from slipping through at times, and from holding up a block-house or derailing a train; the only final remedies there and here are to wear down the enemy, taking the chances of an occasional mishap meanwhile. In the case of Kashmir Kar, the full facts will soon be laid before Government, and I trust a thing like that will not recur. In that instance the gang had 18 hours' start after the post had been taken [Kashmir Kar was captured at 2 p.m., the news reached Kajuri Kach at 8 p.m., and troops are not permitted (wisely, I think) by the Military Authorities to go out till sunrise].

and were back without molestation in the Mahsud country before any action could be taken. In 18 hours a gang can and does sometimes cover 40 miles. The Government of India may rest assured that all that can be done is and will be done on the civil and military sides. But with the terrain and people that we have to deal with, in my humble judgment no more can be accomplished with any degree of certainty than what I have indicated. Owing to the excessive heat, the troops have necessarily been confined to their posts, but after the middle of next month the General Officer Commanding will take steps to frequently move detachments of sufficient strengths about to places calculated to intercept raiders where troops would not be expected by them.

Enclosure 74 in No. 3.

Letter from Lieutenant-Colonel H. A. Deane, C.S.I., Resident in Kashmir, to the Secretary to the Government of India in the Foreign Department, dated Gulmarg, the 29th August, 1901.

I have the honour to acknowledge the receipt of your letter, dated the 23rd August, 1901, with reference to proposed operations against the Mahsud Waziris, and to offer the following remarks.

2. The general plan proposed seems to me more elaborate than is necessary, and I think it would be exceedingly difficult of execution, owing to the great probabilities of information leakng out. The plan that I should feel most inclined to propose is that flying columns at Jandola and Sarwekai should co-operate with a flying column from Wana. The troops would be there *en evidence*. The Mahsud country on the line from Jandola to Wana is that from which apparently the Mahsuds mostly raid, and it is important that our troops should clear this country and should destroy all settlements, crops, grass and wood within their reach. The manner of execution must be left for the Military Authorities to decide, but all individual Commanders should be instructed to lose no opportunity which presents itself of inflicting loss on the Mahsuds. It is to systematic working of this sort, the Mahsuds seeing our troops ready to assume the offensive on every occasion which presents itself and constantly on the move, that I think we must look for pressure on the Mahsuds rather than to the troops occasionally turning out. Is it not possible for the troops to reach and destroy the Mahsud settlements on the Tank-Zam line or the (Mahsud) Jalal Khel settlements in Shaktu from Suleiman Khel? The flying columns in Tochi could also presumably inflict a certain amount of damage.

3. Another point which I suggest is that there must be enterprising Native Officers in the Militia, who, with 40 or 50 men, could raid the country near them, probably capturing cattle, but any way destroying grass which must be of considerable value to the Mahsuds. It may be urged that this would involve risk and possible loss of life and rifles. But Pathans will generally take very good care of themselves, and it is better to risk the loss of a rifle in this manner than in having them taken wholesale from our posts.

4. If the troops move out, I should advise guns being taken wherever practicable. At the same time, I would not advise the Militia being mixed up with the troops. The Militia, if given a free hand to inflict loss, could act far better independently.

5. With regard to any idea of the Mahsuds collecting against our troops, there is the view that this would give the best opportunity of dealing with them. As to their going off to Afghan territory, they will not be welcome there, and a considerable check can be kept on them by the maintenance, and, if necessary, the strengthening of the Darwesh Khel picquets on the Datta Khel-Wana line. Their moving off to Afghan territory will not relieve them of hardship, and from our point of view it is better for them to be uncomfortable in Afghan territory than amusing themselves with raiding at our expense.

6. The question whether Militia being associated with the Darwesh Khel picquets in order to keep the Mahsuds uneasy on the Datta Khel-Wana line seems also worth considering. Active steps which may be possible taken now will make the Mahsuds fearful as to their winter settlements, and may have a good effect in forcing them to submission.

7. I would recommend an account being kept of damage done, whether in capturing cattle which are afterwards killed or in any other way. This will put Government into a position to judge how far the discussion with the Waziris of compensation for offences committed during the blockade can be dispensed with. The main point is to cause as much loss as possible to the Mahsuds. I would urge, on the other hand, that Government should not postpone the settlement of the blockade by such a restriction as that the fine imposed must be paid in cash. The Mahsuds probably are unable to find cash, and payment in kind is reasonable in Government interests as in theirs. If any Mahsuds should be captured, a reasonable manner of dealing with them is to allow them to ransom themselves, the amount of ransom being credited to the fine.

Enclosure 75 in No. 3.

Endorsed by Commissioner and Superintendent of the Derajat Division, dated the 5th September, 1901.

Copy of the following submitted to the Secretary to Government of India, Foreign Department, Simla:—

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to A. H. Diack, Esq., Officiating Chief Secretary to the Government of the Punjab, dated Sheikhbuddin, the 5th September, 1901.

In continuation of my letter, dated the 15th ultimo, I have the honour to submit the fortnightly report on the Mahsud blockade.

2. The prices of food-grains continue to rise slowly. Conflicting reports are received regarding the state of the Mahsud autumn crop. According to some accounts it is above the average, according to others it is suffering from drought. This latter report tallies with the condition of the unirrigated crops in the Bannu and Dera Ismail Khan districts, and with the report of the Meteorological Office that the monsoon rainfall of the "Dry North-West area" which includes Waziristan is 46 per cent. below the average. Some Bhittannis beyond the border are charged with having sold small quantities of grain to Mahsuds, and are being dealt with. During the past fortnight 26 Mahsuds, chiefly women and children, who had stolen across the blockade line for food, were seized. The men are arrested and imprisoned, but it is difficult to know what to do with the women and children. They are sent back, but there is no guarantee against their returning.

3. The total sum realised up to date is Rs. 73,761, or Rs. 761 since the 30th June. This small item is derived from the "bahir" tax of 50 per cent. on proceeds of the timber and matting brought by Mahsud caravans (under proper restrictions to prevent evasions of the blockade) for sale to Tank. This bahir system is still permitted, not because it helps towards liquidation of the fine, but because it is a valuable index towards tribal feeling. If a general hostile combination of all Mahsuds were forming, bahirs would naturally stop at once. But, at present anyhow, there are no symptoms of such a combination: the frontier generally is perfectly quiet, the Mulla element with Mulla Powindah at their head are undoubtedly sincere in their desire for a peaceful solution of the situaton, and the bulk of the Mahsuds have given security for good behaviour to the extent of Rs. 73,761. Still, with the inconsequence peculiar to Pathans, they may at any moment change, and the Political Officers of Southern and Northern Waziristan keep a vigilant watch for any symptoms of a general movement.

4. Since the capture of Kashmir Kar on the 6th August, regarding which a full report has been submitted to Government, there has been a sudden cessation of offences; during the past month only two cases against Government have occurred, one is firing on the tonga, which, against orders, was travelling after sunset between Tank and Murtaza; and the other is the shooting of a Zhob Levy sowar on the 30th ultimo and the robbery of his rifle. The first offence was the sudden thought of a small thieving gang who did little harm; a report on the matter has been submitted to Government, and those to blame in it are being dealt with. The second offence is probably the work of one particular set of rifle thieves who select the southern bank of the Gomal river west of Toi Khula for their operations, and every six months or so shoot Zhob Levy sowars and walk off with their rifles. Offences like those that have occurred since the 6th August are more the acts of "blackguards in the shrubbery," to quote an Irish saying, than tribal acts, still the tribe is responsible for all its blackguards. In the British districts, and latterly in the Tochi also, the Mahsuds have had the tables turned on them in their attempts to loot and do harm. The villagers and levies of the Dera Ismail Khan district have cut up two gangs, the Bannu Waziris have held their own beyond the border; at Hassan Khel in the Tochi the Mahsuds fared badly two months ago, and now on the 30th ultimo the Tochi Militia and villagers killed two Mahsuds of a gang that attempted to lift village cattle. In Southern Waziristan alone of late have the Mahsuds been successful, but here also I hope there will be a change for the better soon. Special arrangements are being made for the regulation and protection of the Powindah migration through the Gomal, which commences next week. During the past fortnight three Mahsud raiders and thieves (names given) are reported on different occasions to have died of sunstroke and heat in the low dry hills.

5. There is no doubt that the Kashmir Kar affair caused great consternation among the Mahsuds. Mulla Powindah and the Maliks met in jirga to arrange for the restoration of the rifles and ammunition, and excellent resolutions were passed, but nothing has been done. The Mahsuds are in much anxiety as to what Government will do, an anxiety which will not be allayed by my last letter breaking off all negotiations and all dealings with the tribe till the balance of Rs. 26,400 has been paid. The anxiety may keep them on their good behaviour for some time.

6. A copy of this report has been submitted direct to the Government of India, Foreign Department, and has also been communicated to the General Officer Commanding, Derajat District.

Enclosure 76 in No. 3.

Letter from A. H. Diack, Esq., Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India in the Foreign Department, dated Simla, the 11th September, 1901.

In reply to your letter, dated 21st August, 1901, I am directed to submit, for the information of the Government of India, a copy of the letters marginally noted, and to convey the following views of the Lieutenant-Governor on the plan of operations which Mr. Merk proposes to undertake against the Mahsuds in November next.

From Deputy Adjutant-General, Punjab Command, dated the 29th August, 1901, and enclosure.

From Commissioner and Superintendent, Derajat Division, dated the 3rd September, 1901.

2. Mr. Merk's plan is for a baramta on a large scale. A baramta on a small scale will not, in his opinion,* affect the present situation, but will only annoy the tribe and lead them to commit more offences. He proposes that, after a feint has been made in the Tochi, which he thinks will divert the attention of the Mahsuds, three small columns from

* *Vide* Commissioner, Derajat's telegram, dated the 16th August, 1901, submitted to Government of India with Punjab Government letter, dated the 19th August, 1901.

Wana, Sarwekai and Zam composed of 900, 400 and 700 native infantry, without cavalry or artillery, should enter Mahsud territory, presumably penetrating as far as Kaniguram and Makin, respectively, 16 and 28 miles from Khaisara, stay there two or three nights and then retire to their quarters, and repeat this operation at intervals. The object, he explains, would not be so much the destruction of crops as to effect the capture of Mahsuds with their flocks and herds, and keep the tribe in a state of alarm.

3. General Egerton considers the force proposed by Mr. Merk insufficient for the measures designed by him, and would only be prepared, even with a force of 3,800 strong, to operate in the Khaisara, the Shahur and the Tank-Zam, that is to say, on the outskirts of the Mahsud country.

4. In view of General Egerton's opinion, the Lieutenant-Governor feels that Mr. Merk's plan for a surprise in the heart of the Mahsud country must be abandoned, and it remains to consider General Egerton's modified proposal. General Egerton says our first object should be to prevent the Mahsuds harvesting their autumn crops or sowing their spring crops. His Honour does not see how this object can be attained without a prolonged occupation. The only objects which can be attained by sharp reprisals not amounting to an expedition are (*a*) a baramta or the seizure of men or cattle, and (*b*) damage to property. A small column operating for a few days cannot destroy standing crops to any extent, or restrain the tribe from agricultural operations so as to affect their harvest. The Lieutenant-Governor thinks it very doubtful if we should secure any of the fighting men by the movement of a flying column, however skilfully and secretly devised, and the seizure of women and children and a few stray cattle will not help us much. On the other hand, if the object is damage to property, then, as Mr. Merk points out, the best time to choose is after the crops have been harvested. Combined with this form of damage, the destruction of towers and even of villages presents an effectual method of punishing the tribe. And this is, in the Lieutenant-Governor's opinion, at once the easiest and most decisive form of punishment which it is open to us to inflict. The time for doing so, as shown by Mr. Merk, is about the end of November.

5. With the force proposed by General Egerton, there can be little doubt that operations of the character above indicated can be carried out in the Khaisara, Shahur and Tank-Zam villages, and, if the Government of India decide to undertake these operations, Sir Mackworth Young sees no very strong objection. But he thinks that the ultimate object of our present dealings with the tribe, viz., their absolute submission, if not secured by the blockade, will be more surely gained by an expedition into the heart of the Mahsud country and the occupation of that country with a sufficient force so long as it suits our purpose. If a force,* such as that sent to Kaniguram and Makin in 1860 and 1881, is despatched when the crops have been harvested to penetrate into the heart of the country, eat up and destroy the harvested grain, and destroy towers and fortified villages, the object will probably be attained more speedily than by partial measures. The Lieutenant-Governor, therefore, advises that a plan of campaign on a somewhat more extended scale be worked out and put into execution as soon as it is established that the tribe will not or cannot conform to our reasonable demands for their submission.

* 6,769 (including levies) and 8,531 respectively.

Annexure 1.

Letter from Lieutenant-General C. C. Egerton, A.-D.-C., C.B., D.S.O., Commanding the Forces, Punjab, to the Adjutant-General in India, dated Murree, the 29th August, 1901.

With reference to your letter, dated 28th instant, I have the honour to forward herein, for the information of His Excellency the Commander-in-Chief, my views on the proposals of the Commissioner, Derajat, for the coercion of the Mahsud Waziris.

2. I regret the delay which has occurred in submitting these views which were asked for by the Punjab Government on the 21st instant, but, by some unaccountable mistake in the office, the telegram asking me for my views on the question was not submitted to me until yesterday, and in the meantime copies of Mr. Merk's letters had reached me addressed to me by name and apparently sent for information only.

3. I am entirely in accord, and have been since the institution of the blockade, with Mr. Merk's proposed policy of counter-raiding on the Mahsuds, while maintaining the blockade against them rigorously. It was with this object in view, as well as to reinforce threatened points—as may be seen from my original proposals on the subject—that I originally recommended the establishment of movable columns at Sarwekai, Zam and in the Bannu district. I did not contemplate, however, that these small columns should at any time operate to such a distance as would preclude their returning to their own base by nightfall, but I asked that the officer in charge of blockade operations should be empowered to draw upon the troops in Dera Ismail Khan, in case any more serious operation necessitating the troops being absent for a night or more should be sanctioned by superior authority.

4. Mr. Merk's scheme contemplates the absence of comparatively small columns from their base for several days in succession at a time of the year when the villages are at their fullest, and when, harvesting operations being over and spring crops sown, the people would be most at liberty to assemble and make common cause against our troops, and it provides nothing to fall back upon in case of one of the columns suffering a reverse.

5. Mr. Merk relies upon suddenness and celerity of movement in various directions to baffle the tribesmen, and no doubt this is an essential feature of any scheme that falls short of an actual expedition, but, at the same time, if the columns are to remain several nights in the country, I doubt if the strength advocated by Mr. Merk is sufficient.

6. The feint from the Tochi does not altogether commend itself to me. The only direction in which it could take place would be towards Razmak *viâ* the Loargi pass and through the intervening Darwesh Khel country. The Razmak Kotal is a difficult one, and there is no village or settlement of any importance until Makin is reached, and I am further of opinion that, although a feint in this direction would no doubt have the effect of drawing the tribesmen of Makin and the immediate neighbourhood to oppose it, it is doubtful if the Khaisara and Kaniguram would be much affected thereby. Moreover, it is certain that the inevitable retirement would be promptly followed up, and both Razmak and the Loargi Narai are unpleasant places to retire through in the face of superior numbers, so I fear the result which Mr. Merk so strongly deprecates in paragraph 8 of his plan of operations would be attained, viz., considerable loss to ourselves and a minimum of damage to the Mahsud. A small column largely composed of Militia and quite unsupported could not hope to reach Makin itself, and until that was reached—except, perhaps, the capture of a few stray cattle—little or nothing could be effected in the way of damage to the enemy. If a demonstration be made from the Tochi, I do not think it should attempt more than an advance to Razanai, and possibly a reconnaissance of the Kotal, though even the latter might involve us in serious fighting.

7. The vulnerable parts of the Mahsud country seem to be the Khaisara, Shahur and the Tank-Zam, as far as the Barari Tangi, and I think columns might operate in those directions very successfully, but I would deprecate their being too weak. I should prefer to see the Tiarza column at least 1,200 strong, the Sarwekai column (which would join hands with the Tiarza column at Kundiwam) to be 600 strong, and the Jandola column about 1,000. I think these numbers might very easily be obtained by the employment of the 17th Bengal Infantry from Dera Ismail Khan, and turning the movement of the troops marching in relief to Dera Ismail Khan, viz., wing 27th Punjab Infantry from Bannu, and 1st Punjab Infantry (?) from Kohat, so as to arrive at Tank by the date fixed for the operations.

8. With reference to that date, Mr. Merk is, of course, in a better position than I am to speak with authority, but I cannot but think that by the end of October (not November) the bulk of the tribesmen will be engaged in harvesting operations, though their cattle may remain in the upper grazing lands with a few attendants until later on. It should be our first object to prevent their harvesting their autumn crop or sowing their spring crops, and I think that the time of the operations should be subordinated to this consideration rather than to the phases of the moon, though, of course, moonlight nights are an enormous advantage in dealing with tribesmen given to night attacks. Still, it is not everything, and the disadvantages of dark nights may, at any rate, be partially obviated by extra vigilance and precaution, the careful selection of sites for bivouacs and effective sangaring.

9. I recommend, therefore, before Mr. Merk's suggestions are adopted, that it should be ascertained more exactly between what dates harvesting operations are most likely to be in progress, and our operations timed accordingly.

MEMORANDUM by the Deputy Adjutant-General, Punjab Command.

Forwarded to the Chief Secretary, Punjab Government, for the information of His Honour the Lieutenant-Governor, with reference to Punjab Government telegram, dated 20th instant.

Annexure 2.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to A. H. Diack, Esq., Officiating Chief Secretary to the Government of the Punjab, dated the 3rd September, 1901.

With reference to paragraph 9 of letter, dated the 29th August, 1901, from the Lieutenant-General Commanding, Punjab, to the Adjutant-General in India, a copy of which has been sent to you under cover of his endorsement of the same date, I have the honour to say that it is better not to try to either prevent the harvesting of autumn crops or destroy them as they stand. The first means a prolonged occupation of the area growing the crops, for in harvesting it does not matter much whether you cut ten days earlier or ten days later. The second is very difficult to accomplish, as our experience last year in the Madda Khel country shows. It takes an immense time to destroy any quantity of standing Indian corn or jowar, the staple Mahsud autumn crops. This again means prolonged occupation. Next, to prevent sowing spring crops means a prolonged occupation, because it does not matter within a margin of two months when the rabi crop is sown. Lastly, the cultivated areas of the Mahsud country lie at different altitudes, ranging from 2,000 to 7,000 feet. It is clear, therefore, that whichever crop we take, spring or autumn, it must always be at different stages of growth, cultivation and ripeness. All this would mean what would virtually be an expedition on a large scale.

2. The object of the attack in November and of the subsequent attacks is not so much the destruction of crops as at the first onset to capture as many Mahsuds with their flocks and herds as possible, and thereafter to keep the tribe in a state of alarm and anxiety, to jam them up into the high country round Kaniguram and Makin, where it is cold and where they will be crowded together, instead of spreading as they do over the lower hills for comfort and pasture, and so, with the blockade continuing in full force, to wear them out. If at the first attack we can succeed in seizing a large number of Mahsuds, it is probable that the tribe will promptly give in and the whole thing be over. But this demands absolute secrecy and a surprise. I am afraid the employment of reliefs as proposed will give

people (natives) an idea of what is intended, and will leak through to the Mahsuds. So far as I can judge, I think the forces I propose are sufficient, and no unreasonable risk is incurred. Crops, &c., would, of course, be destroyed *en passant*. But by the end of November, the autumn crop everywhere is cut, *is dry and stacked*, and a box of matches will then in half an hour do more damage than 500 men working all day could effect with standing maize or jowar. Grain itself is easily carried off by troops and consumed, but grain in ear is difficult to eat or to remove or destroy.

3. For these reasons, I adhere to my view that it will be better to make the first attack towards the end of November. There is this too that in December it is not easy, owing to the great cold, for Mahsud families to escape *viâ* Shawal, but, if we attack in October, it is probable that large numbers of the Mahsuds will, after the first attack, instantly go off to spend the winter in Birmal with their families, and we shall be *pro tanto* baffled. The Darwesh Khel contingent that holds Shawal for blockade purposes is not strong enough to resist a large and determined rush of Mahsud families and fighting men anxious to escape a hard time. If I increase this contingent to a strength sufficient to stop a rush, the Mahsuds, who are by no means deficient in intellect, will at once suspect what is coming and will act accordingly.

4. As regards the Tochi operations, I proposed a *feint*, and not fighting. I did not suggest reaching Makin. The Mahsuds are at present and will remain in a highly nervous condition, and the mere appearance of half a regiment in the vicinity of the Razmak Kotal or Spina Punga Narai will send them hurrying in that direction. This will divide Mahsud forces; by the time the Makin men are back, the southern troops will be out of the country. The Tochi troops could retire, if necessary, before the Mahsuds arrived.

5. A copy of this letter has been communicated to Generals Egerton and Dening.

Enclosure 77 in No. 3.

Letter from H. S. Barnes, Esq., C.S.I., Secretary to the Government of India in the Foreign Department, to A. H. Diack, Esq., Officiating Chief Secretary to the Government of the Punjab, dated Simla, the 18th September, 1901.

I am directed to invite attention to paragraph 3 of Mr. Merk's letter, dated the 5th September, 1901, submitting his fortnightly report on the progress of the Mahsud blockade.

2. In Mr. Merk's telegram, dated the 31st December, 1900, it was stated that he had agreed to the tribesmen coming in to Tank to sell cattle, timber, &c., and to pay the proceeds on the spot towards the fine. The Mahsuds had requested that this might be allowed on the rejection of their proposal to make payments in kind. The present arrangement, as now detailed, appears to differ from the former one, inasmuch as the tribesmen are allowed to return to their homes with half the proceeds of their sales, the other half being taken by Government in the shape of a tax and credited to the outstanding fine. In the opinion of the Government of India, this arrangement appears to be open to much objection. Mr. Merk states that the caravans are admitted under proper restrictions to prevent evasion of the blockade. Their admission is, however, in itself a primary evasion of the blockade, there is no evidence that the "bahirs" have ever furnished any information of real value, and the supplies which they take back with them must tend to prolong the resistance of the tribesmen and the duration of the blockade. Subject, therefore, to any further explanation which may be forthcoming, the Government of India consider that, while the blockade is proceeding, all caravans from the Mahsud country should be absolutely prohibited, and it appears doubtful whether the sums already received from the "bahir" tax should be credited in reduction of the fine.

Enclosure 78 in No. 3.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to A. H. Diack, Esq., Officiating Chief Secretary to the Government of the Punjab, dated Camp Bannu, the 18th September, 1901.

In continuation of my letter, dated the 5th instant, I have the honour to submit the fortnightly report on the Mahsud blockade.

2. Average prices are reported to be as follows in the Mahsud country; in seers per rupee—

Maize	$5\frac{3}{8}$	
Wheat	$5\frac{1}{8}$	
Barley	$7\frac{1}{8}$	
Rice	$3\frac{3}{4}$	
Salt	$2\frac{1}{4}$	These are practically nominal prices, as these four articles are generally not in the market at all.
Tobacco	$2\frac{1}{16}$	
Native cloth	3 yards	
European cloth	$1\frac{1}{2}$ „	

The price of maize will fall when the kharif harvest is gathered next month. The crop is poor in the lower tracts to the south and east, but average in the higher valleys to the north and west. There are indications of an early and possibly severe winter; snow fell on Shuidar last week. The real stress of the blockade will come in January and February when the produce of the autumn crop will have been consumed, and the harvest of the spring crop be still distant.

It is reported that those Mahsuds who usually came to the plains in winter for labour intend this year to steal across the Madda Khel country or the Tochi (which they can easily do by night), and make for the Kohat and Peshawar districts and Kurram, there to take work. I am arranging to post men, who know a Mahsud when they see him, at Thal, Hangu, Kohat and Khushalgarh to recognise such Mahsuds, who will be arrested and sentenced to rigorous imprisonment. The fine on the Tori Khel Darwesh Khel Waziris, who are more than suspected of complicity in Mahsud raids on the Tochi, has had an excellent effect. The Tori Khel are now almost under blockade themselves, so strict are the rules under which they may obtain supplies, cloth, salt and tobacco from Bannu and the Tochi. This is necessary since several cases of smuggling have been brought home to them. As prices rise in the Mahsud country, blockade running becomes proportionately more profitable, and our precautions and regulations are correspondingly tightened. Several small smuggling parties have been captured and dealt with.

3. The total sum realised up to date on account of the fine of one lakh is Rs. 73,897-10-2.

4. Since the date of the last report, no offences appear to have been committed in the Tochi, Gomal, Dera Ismail Khan and Bannu districts. In the Sheranni country 30 cows were lifted in the hills near Drazinda, and some Mahsud robbers attacked travellers between Domandi and Draband, killing one and wounding another; the pursuit party report having wounded a Mahsud. The lower Sheranni hills are empty at present, which facilitates the operations of small gangs from the Mahsud country as far south as the Zhob road by the Chuhar Khel Dhana pass; the low hills are just now an uninhabited desert. Later on, when the Sherannis, Zalli Khel and Powindahs come down from their summer quarters, a part of these hills will be more occupied, but the Gomal country remains empty all the year round. Some Bhittanni flocks were lifted by Mahsuds from beyond the Tank border; the Bhittanni pursuit parties in return lifted Mahsud flocks.

5. The general poltical situation is unchanged, and the Mahsuds continue anxious as to what is going to happen to them.

6. A copy of this report has been submitted to the Government of India in the Foreign Department direct, and a copy has been communicated to the General Officer Commanding, Derajat District.

Copy forwarded to the Secretary to the Government of India, Foreign Department, Simla.

Enclosure 79 in No. 3.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to A. H. Diack, Esq., Officiating Chief Secretary to the Government of the Punjab, dated Dera Ismail Khan, the 8th October, 1901.

In continuation of my letter, dated the 18th ultimo, I have the honour to submit the fortnightly report on the Mahsud blockade.

2. The prices of rice, Indian corn, and millet have slightly fallen in view of the autumn crop. Other prices remain stationary, except salt and cloth, which have risen so far as rates which are virtually nominal can be said to vary at all.

3. During the past fortnight the attention of the Mahsuds has been concentrated on their struggle over Badar with the Darwesh Khel Waziris, at whose hands they suffered an ugly reverse which they are now gradually retrieving. Mulla Powindah endeavoured unsuccessfully to intervene. He is now biding his time, and will no doubt step in when both sides are tired of fighting, and want an excuse to leave off.

4. The offences of the period under report have been several petty raids on Powindahs along the Dera Ismail Khan border: the largest of these was the lifting of 50 camels from almost under the walls of the Zarkanni Border Military Police post. The Native Officer in command at the time has been dismissed. The Tochi has been free of raids, and the Tori Khel, who have been well fined for giving passage to, and combining with, Mahsud raiders, are paying up. A singularly daring dacoity was committed in the Bannu district by a band of Mahsuds and Tori Khel and Wali Khel outlaws, who were collected by one Nabi Bakhsh (a desperate bad character and religious fanatic to boot, who fled to the Mahsuds last March after murdering a Deputy Inspector of Police) and brought down to attack the village of Attar Shah Sing, a prominent Hindu with whom Nabi Bakhsh had been long at feud. The gang, helped by the undoubted sympathy of the neighbouring villages, who will suffer for it, succeeded in killing Attar Shah Sing and six others. But on their retirement, the dacoits were attacked by the Bakka Khel and Shogi Khel (Tori Khel); Sheikh Amardin, a most notorious scoundrel and leading follower and employée of Mulla Powindah, and Kandar, Tori Khel, a prominent leader of raids, were killed, and the gang retired in confusion to the Mahsud hills where the deaths of Amardin and Kandar made a great sensation. The Bakka Khel and Shogis have been suitably rewarded. The Tochi Militia recovered some 1,000 sheep which were being driven off by Mahsud thieves near Saidgi.

5. A copy of this letter has been submitted direct to the Government of India in the Foreign Department, and a copy has also been communicated to the General Officer Commanding, Derajat District.

Copy of the foregoing forwarded to the Secretary to the Government of India in the Foreign Department, Simla.

Enclosure 80 in No. 3.

Telegram from the Commissioner, Derajat Division, Dera Ismail Khan, to the Chief Secretary, Punjab, dated the 11*th October*, 1901. *Repeated to the Foreign Secretary.*

Following from Political Officer, Wana, repeated for information:—*Begins.* Jirga of principal Mahsud Maliks and representative tribesmen met on 9th at Kaniguram, and passed excellent resolutions regarding prompt payment of balance of one lakh due to Government and restitution of Kashmir Kar rifles. It remains to be seen what action, if any, will follow. Difficulty with Government was one cause of Mahsuds letting Darwesh Khels at Badar off as easily as they did. Mulla Powindah returned home without taking part in yesterday's jirga. Settlement of Badar question entirely in favour of Mahsuds without his assistance, if not in spite of his opposition, has affected his position prejudicially. *Ends.*

Enclosure 81 in No. 3.

Telegram from the Commissioner, Derajat, Dera Ismail Khan, to the Political Officer, Wana, dated the 11*th October*, 1901. *Repeated to the Foreign Secretary.*

Yours reports that Maliks and Mahsuds in jirga assembled at Kaniguram on 9th instant resolved to pay balance of lakh and restore Kashmir Kar rifles. When Mulla Powindah lately was endeavouring to finance the tribe and had got the Maliks to join him, the party opposed to him arranged the Kashmir Kar attack. It is now on the cards that the Mulla will retaliate, especially as he was not present at the jirga, and is angry about the way Badar has been taken. His retaliation may be at our expense, and, till we know what turn internal affairs take with the Mahsuds, extra vigilance is necessary. If he means mischief, it will be by a band of eighty or a hundred raiders, and not by a gathering in force.

Enclosure 82 in No. 3.

Letter from the Honourable Mr. J. M. Douie, Officiating Chief Secretary to the Government of the Punjab, to the Secretary to the Government of India in the Foreign Department, dated Simla, the 16*th October*, 1901.

With reference to the telegram from the Commissioner, Derajat Division, dated the 24th of September, 1901, which was repeated to the Government of India, I am directed to submit, for information, a copy of the letters noted in the margin, from the Commissioner, Derajat Division, containing particulars of the raid committed by a band of Mahsuds headed by a notorious outlaw named Nabi Bakhsh on Attar Shah Singh's village in the Bannu district.

(i) Commissioner, Derajat's letter, dated the 25th September, 1901, and enclosures.
(ii) Commissioner, Derajat's endorsement, dated the 30th September, 1901, and enclosures.

Annexure 1.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to A. H. Diack, Esq., Officiating Chief Secretary to the Government of the Punjab, dated the 25th September, 1901.

In continuation of my telegram, dated yesterday, I have the honour to submit a copy of the correspondence noted in the margin. Nabi Bakhsh was a Malik and a notorious bad character in the Bannu district. Last March he was arrested by the Deputy Inspector of Police of Ghoriwala, and, while being taken to the thana, he shot the Deputy Inspector and escaped across the border to the Mahsuds, going to live, it is said, with Mulla Powindah. His land was confiscated and sold, and Attar Shah Singh, a prominent Hindu living near Ghoriwala, I believe, bought some of it. About two months ago Attar Shah Singh's house was attacked by a few armed men, but the dakaits were beaten off without loss to Attar Shah Singh's people, and it was reported at the time that Nabi Bakhsh had been present at the affair and had been badly wounded. Action was, I understood, being taken by the Deputy Commissioner against the neighbouring villages, who were suspected of sympathy with Nabi Bakhsh. If he lived with Mulla Powindah, he possibly took advantage of the Mulla's absence at Badar to carry out his revenge, or the Mulla's absence is a convenient excuse for the Mulla should Nabi Bakhsh have been living with him, which I think was certainly true some time ago, if not now. This case will, of course, be taken up with the other offences charged to the Mahsuds since the commencement of the blockade.

Telegram from the Deputy Commissioner, Bannu, dated yesterday.
His telegram of to-day.
My letter of to-day.

Annexure 2.

Telegram from F. W. Johnston, Esq., Officiating Deputy Commissioner, Bannu, to W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, dated the 24th September, 1901.

My telegram of to-day. Report just received confirms death of Attar Shah Singh and six others killed by raiders headed by Nabi Bakhsh, outlawed murderer of Deputy Inspector. Raiders reported to be Mahsuds with whom Nabi Bakhsh has been living. Raiders reported to have entered district along the bed of Kurram river, but it is not known yet by what route they entered. One man wounded in addition to seven killed. Raiders went away apparently unharmed. Motive of raid apparently personal grudges against Attar Shah Singh, who had wounded Nabi Bakhsh two months ago in an attack on his village. Will telegraph further particulars as to territorial or tribal responsibility, if any, as soon as I know more about facts.

Annexure 3.

Telegram from F. W. Johnston, Esq., Officiating Deputy Commissioner, Bannu, to W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, dated the 25th September, 1901.

My two telegrams of yesterday. Slingsby, 2nd Punjab Cavalry, and I returned late last night from pursuit of raiders who entered Khaisara pass. We just missed them as we blocked passes leading up to Shaktu, and raiders slipped by the Burji post, which was deserted when we came up with the cavalry at 4 a.m. We turned out pursuit parties from Michan and Bakka Khel Waziris. Some of the latter came up with raiders and fight ensued. One Mahsud killed; his head and Martini rifle brought in. One of the pursuit party killed. Raid organised and carried out by Nabi Bakhsh, murderer, said to be residing with Mulla Powindah. It seems time that

some retributive or other measures were taken to prevent, if possible, these recurring and successful onslaughts on our posts and villages. Pursuit party recovered three horses looted from Attar Shah Singh, whose eldest son and granddaughter were among the slain. Some of the neighbouring villages through which raiders went appear to have behaved badly.

Annexure 4.

POLICE DEPARTMENT, BANNU DISTRICT.

Special Report of an Offence (No. $\frac{29}{Part\ II.}$ *of September*, 1901), *dated the 25th September*, 1901.

Description of Offence and Section of Law Offended against; also Distance and Direction of Place from Police Station and Name of Deputy Inspector in Charge.	NUMBER OF PERSONS		VALUE OF PROPERTY		Statement of the Case. Conduct of the Police. Steps taken by them.
	Supposed to have been concerned.	Arrested.	Taken.	Recovered.	
Murder and Dakaiti—Section 396, Indian Penal Code; seven miles south-east of Police Station Ghoriwala. Third grade Deputy Inspector Muhammad Umar Khan.	About 40	—	Rs. A. P. 7,696 12 0 350 6 0 2,300 0 0 Total ... 10,347 2 0	—	Date of occurrence—23rd September, 1901. Date of report to Police — the 23rd September, 1901.

Annexure 5.

Charge Registers Nos. 89 and 90, Sections 396 and 395, Indian Penal Code, Police Station, Ghoriwala.

About six o'clock on the evening of the 23rd September, 1901, a body of men alleged to be 200 Mahsuds, but probably not exceeding 40 or 50 persons, armed with rifles and led by a notorious outlaw Nabi Bakhsh, Sadozai, made an attack on the house of Attar Shah Singh in the village of that name.

Attah Shah Singh was a wealthy money-lender who had gradually absorbed into his possession a good deal of land in the neighbourhood, including the whole of the land which belonged to Nabi Bakhsh and his brothers, and it will be remembered that in July last Nabi Bakhsh, with a party of Mahsuds, Shinkai and a few other outlaws, made an unsuccessful raid and attempt on the life of Attar Shah Singh (*vide* special report No. 24, Part II., dated the 14th of July, 1901).

On that occasion the assailants were driven off, and it was stated that Nabi Bakhsh and one of the Mahsuds had been wounded. This time Nabi Bakhsh has been only too successful. The raiders entered the Bannu district at a spot as yet unknown, but probably somewhere near the Gummatti pass and travelled along the Kurram river. They must have remained hidden somewhere during the daytime, on the 23rd September, and in the afternoon marched to Attar Shah Singh, surrounded the house and opened a hot fire on the inhabitants, who returned it from the roof, where they had retired for safety, on seeing the raiders approach.

Attar Shah Singh himself was the first to fall shot dead. His son, daughter and three others were then shot down and his nephew wounded.

Meanwhile a chigah came up and one of the party was shot, making in all seven victims killed and one wounded. Nabi Bakhsh and his men then looted the premises, carrying away (it is stated) cash, jewellery, clothes, one rifle, two guns, four swords, two revolvers and two horses (altogether

valued at Rs. 7,696-12-0). Some of the raiders at the same time looted the shop and house of a neighbouring "bania" of cash and jewellery valued at Rs. 350-6-0. The bania's name was Tikaya Ram, and he was amongst the victims shot on the roof of Attar Shah Singh's house, where he happened to be at the time of the raid. The raiders then proceeded to village Nar Bachcha Khan, situated some two miles distant, where the children (a boy and two girls) of Nabi Bakhsh were living in the house of a man called Nasrat Khan. Nabi Bakhsh carried off his children, and it is stated also looted the house of Nasrat Khan of jewellery and cash valued at Rs. 2,300, but this theft is not admitted by the police who have reason to believe the statement has been made to show the family had no dealings with Nabi Bakhsh, whereas it is common knowledge that they are strong sympathisers, if not active abettors, of Nabi Bakhsh, Nasrat Khan himself and his son, Asot, both being in jail and awaiting trial for having aided Nabi Bakhsh in his former raid on Attar Shah Singh in July last. The raiders then departed in the direction of Jani Khel followed by a strong chigah party.

News of the dakaiti reached Police Station Ghoriwala at nine o'clock on the 23rd, and the Deputy Inspector immediately proceeded to the spot with all the policemen he could collect, and he is now in pursuit with chigah party.

Information reached Bannu at 11.30, and Inspector Kazi Amin Jan immediately proceeded to inform Mr. Donald, District Magistrate, who telegraphed at once to Jani Khel to guard the passes and proceeded in that direction himself with some sowars obtained from the cavalry and sent Inspector Kazi Amin Jan to the spot with 30 sowars.

The District Superintendent of Police was on tour in the district, and heard of the raid on arrival at Lakki yesterday morning (24th September). He immediately rode on to Attar Shah Singh, where he met the Inspector of Police and made an examination of the spot. The bodies had already been despatched to Bannu, but the whole premises were in an indescribable state of confusion. Blood was lying all over the place and the numerous bullet marks in the walls showed that the firing must have been heavy. The floors of various rooms had been dug up in the search after money and valuables.

It is undoubted that the raiders were Mahsuds, led by Nabi Bakhsh, who is living with the tribe and known to be befriended by the Mulla Powindah. A few of the party may have been outlaws and Waziris Nothing further is known at present. The matter is under investigation, and particulars will be reported in due course after District Superintendent of Police has met the District Magistrate.

A raid of this magnitude is unknown within the memory of the present generation, and it is no exaggeration to say the whole countryside is terrified and appalled at the knowledge that it is possible for such a large body of armed trans-border men to march 25 miles into a British district and commit raids of this nature with (apparent) impunity.* Nabi Bakhsh, Sadozai, is a ruffian of the most desperate type. He is fanatical and half mad, and he led the attack on Attar Shah Singh bareheaded, flourishing a sword and calling on "Allah" for success.

He has given out publicly his intention of paying off old scores and looting the ilaka, and it is imperative that something be done to save the people from this ruffian's depredations.

At present a feeling of insecurity prevails throughout the ilaka, and a growing belief that Government is unable to protect its subjects.

Camp Nowrang,
The 24th September, 1901.

A. C. STEWART,
District Superintendent of Police.

* Four of the gang have been killed, including Amardin, Abdullai and Kandar, Tori Khel, two notorious scoundrels. But there is no doubt that the countryside sympathised with Nabi Bakhsh.
W. R. H. MERK.

Annexure 6.

Endorsed by Deputy Commissioner of the Bannu District, dated the 26th September, 1901.

Copy forwarded to W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, in continuation of my telegrams, dated 25th and 26th instant, respectively. The facts, so far as known at present, are fully given in the District Superintendent of Police's report, and I have no remarks to add to it just now, except that the death of Amardin, the Mulla's right hand man, at the hands of the pursuit party, supports the District Superintendent of Police's theory that Nabi Bakhsh is being befriended by Mulla Powindah, and further trouble may be expected; in fact, the countryside is apprehensive of this. It is also astonishing that such a large body of trans-border armed men should have advanced so far into the district without being seen by any one who was willing to give information, and that no assistance was given by the neighbouring villages except Mamma Khel, which lost one man shot dead. Enquiries are being made as to the cause of delay in reporting the attack to the District Magistrate.

They will be punished.
W. R. H. MERK.

Endorsed by Commissioner and Superintendent of the Derajat Division, dated the 30th September, 1901.

Copy of the foregoing forwarded to A. H. Diack, Esq., C.S., Officiating Chief Secretary to the Government of the Punjab.

Enclosure 83 in No. 3.

Telegram from His Excellency the Viceroy, Simla, to His Majesty's Secretary of State for India, London, dated the 19th October, 1901.

The blockade alone of the Mahsuds appears unlikely to bring tribe to their knees. There are two alternatives—(1) To continue blockade throughout winter and then to march through country with expedition in spring. This is recommended by Lieutenant-Governor. (2) To continue blockade, but to vary it by succession of sharp sallies or raids of three or four days' duration from different quarters of cordon for destruction of crops and capture of cattle and men. These operations would be conducted by columns of 1,000-2,000 men, and the first would start from Wana and Sarwekai in last week of November. This plan is recommended by Commander-in-Chief, Military Member, General Egerton and myself, and, substantially, by Colonel Deane and Merk. I should have issued orders at once did not affairs in Afghanistan seem to render it desirable that you should be consulted before any blow is struck on frontier. My own belief is that blockade alone will not reduce Mahsuds, that blockade plus harassing may, and that this is the only way to avoid ultimate expedition. I do not think that area of fighting will spread or that tribes other than Mahsuds will be affected. Will you kindly telegraph as soon as possible your views on the matter?

Enclosure 84 in No. 3.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent of the Derajat Division, to the Honourable Mr. J. M. Douie, Chief Secretary to the Government of the Punjab, dated Dera Ismail Khan, the 25th October, 1901.

In continuation of my letter, dated the 8th instant, I have the honour to submit the fortnightly report on the Mahsud blockade.

2. Average prices of the main staples in the Mahsud country appear at present to be as follows:—

Maize	$8\frac{1}{4}$ seers per rupee.			
Wheat	5	do.	do.	
Barley	$8\frac{5}{6}$	do.	do.	
Rice	$4\frac{1}{2}$	do.	do.	
Tobacco	$2\frac{1}{8}$	do.	do.	When procurable.
Salt	$2\frac{1}{4}$	do.	do.	
Cloth	3 yards		do.	

These are what we should call famine rates in India. Maize has, of course, fallen, in consequence of the autumn harvest.

3. Till the 9th instant, the whole tribe was fully occupied with the struggle over Badar, from which they have, at any rate temporarily, ousted the Darwesh Khel, whose garrison was permitted to depart with the honours of war. Mulla Powindah endeavoured, in vain, to intervene on behalf of the Darwesh Khel, and his prestige has undoubtedly suffered in consequence. After the conquest of Badar, a great jirga was held at Kaniguram, and good resolutions were again passed to pay the balance of the fine and restore the Kashmir Kar rifles and ammunition, but up to date without result. It is reported that Mulla Powindah has secretly thwarted the resolutions of the jirga which was held by his political opponents, and at which he was not present, and has persuaded the Shaman Khel and others to stand aloof from the arrangements of the jirga. It will be remembered that the difficulty put forward by the Shaman Khel is that although they are sharers to one-third in profit and loss according to tribal custom, yet, owing to their numerical weakness, as compared with the other two main sections, the Alizai and Bahlolzai, and owing to their not having misbehaved at all, they ought not to pay a full one-third share of the fine; still they claim one-third of the future allowances.

4. The Tochi and Bannu have been entirely free of raids. From the Dera Ismail Khan border petty thefts of grain are reported, in the course of which one band of thieves was pursued by villagers; two Mahsuds were wounded and one was captured; he will be tried by the Sessions Court. On the Wana side, Mahsud gangs have fallen on evil days. On the 18th and again on the 20th instant, the 5th Punjab Cavalry at Spin pursued gangs from whom they rescued 1,542 sheep and captured one raider, who will be tried by the Political Officer for the offence described in Section 395, Penal Code, and punishable with transportation for life. The cavalry report killing four and wounding five raiders. The Darwesh Khel have lifted large numbers of Mahsud cattle and sheep; and on the 21st instant, they came across a gang north of Wana on the way to the Upper Gomal to raid Powindahs. The Darwesh Khel attacked the Mahsuds and shot Raza, a leading Sheikh of Mulla Powindah, the gang retiring to the Mahsud hills. Following so closely on Amardin's death, this is another blow to the Mulla. The Powindah migration down the Gomal is progressing quietly up to the present.

5. Up to date Rs. 74,283 have been paid towards the fine. The Tank bahirs have been stopped. A few trivial cases of blockade running have been heard of and are under investigation. Now that the Darwesh Khel and Bhittannis are coming down from the upper hills, it will be easier to keep an eye on them. The Shawal contingent has been withdrawn, as the Darwesh clans have migrated to the plains. Shawal is empty, and it is not safe to leave the contingents there. The Political Officer, Tochi, reports that the cold on the high passes into Shawal from the Mahsud settlements and from Shawal into Birmal is prohibitive of smuggling now.

6. A copy of this letter has been submitted direct to the Government of India in the Foreign Department, and a copy has been communicated to the General Officer Commanding, Derajat District.

Copy of the foregoing forwarded to the Secretary to the Government of India in the Foreign Department, Simla.

Enclosure 85 in No. 3.

Telegram from His Majesty's Secretary of State for India, London, to His Excellency the Viceroy, Simla, dated the 1st November, 1901.

Your telegram of 19th October. Mahsud. I agree to the course 2, a succession of sharp sallies.

Enclosure 86 in No. 3.

Letter from Lieutenant-Colonel H. A. Deane, C.S.I., to the Secretary to the Government of India in the Foreign Department, dated Sialkot, the 30th October, 1901.

With reference to the question of active operations in order to press the blockade of the Mahsuds, and, if possible, to bring the Mahsuds to submission by means of the blockade, I have the honour to inform you that I have personally discussed the whole matter with Mr. Merk, C.S.I.

2. If any operations are undertaken, it is essential that they should be vigorous, and that the Mahsuds should be repeatedly and continuously pressed in every possible manner in order that as much loss as can be may be caused to them, and that they be prevented from occupying their winter settlements and sowing their next crop.

3. Mr. Merk's idea is that relatively small columns should be constantly on the move, and that the levies and tribesmen on our own side of the line also be made use of.

4. I understand from Mr. Merk that the operations so far contemplated do not include any movement from the Tochi. Mr. Merk and I are both most strongly of opinion that, even if but little damage can be effected from the Tochi side, movements on our part from that quarter should be made simultaneously with those from the south to secure the usual effect which can best be produced by hemming the Mahsuds in on all sides. I think this is most essential to the success of the proposed pressure to be put on the tribe during the winter. It will be a distinct advantage in my opinion if matters are left as much as possible to the discretion of the local officers and authorities.

5. I am entirely in accord with the views expressed by Mr. Merk, and consider that, if carried out vigorously, they will give Government the only chance of avoiding what they desire to avert, viz., the necessity for a regular expedition into the Mahsud country.

Enclosure 87 in No. 3.

Telegram from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, Dera Ismail Khan, to the Foreign Secretary, Simla, dated the 31st October, 1901.

Political Officer, Wana, wires:—*Begins.* Officer Commanding Southern Waziristan Militia, wires from Khajuri:—*Begins.* On 28th both telegraph lines between this and Kashmir Kar and Toikhulla were cut in several places. Wire repaired yesterday. On 29th rear guard of Militia party from here were fired on by gang, 20 Mahsuds, seven miles from Kashmir Kar; one man, Militia, wounded. Gang fled. One of them was wounded. *Ends. Ends.*

Enclosure 88 in No. 3.

Telegram from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, Dera Ismail Khan, to the Chief Secretary, Punjab, dated the 2nd November, 1901. *Repeated to the Foreign Secretary.*

Political Officer, Wana, wires:—*Begins.* Officer Commanding, Nili Kach, wires:—*Begins.* Mahsuds, number unknown, ambuscaded picquet five men this morning, killed three, captured two rifles. News reached Nili Kach 1.30 p.m. Have just returned from unsuccessful pursuit. *Ends. Ends.*

Enclosure 89 in No. 3.

Telegram from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, Dera Ismail Khan, to the Chief Secretary, Punjab, dated the 3rd November, 1901. *Repeated to the Foreign Secretary.*

Report just received that party of 32 rifles, 17th Bengal Infantry, forming part of escort of 75 men furnished for survey of Murtaza-Sarwekai road was ambushed this afternoon. No clear details yet received, but fourteen sepoys said to have been killed and some of Mahsuds captured. Captain Argles, 17th Bengal Infantry, in command, has not yet returned from scene. I do not suggest that this incident make any difference in policy of deliberately wearing down the tribe this winter.

Enclosure 90 in No. 3.

Telegram from W. R. H. Merk, Esq., C.S.I., Commissioner and Superintendent, Derajat Division, Dera Ismail Khan, to the Foreign Secretary, Simla, dated the 4th November, 1901.

My telegram of last night. Following from Political Officer, Wana, repeated for information:—*Begins.* Captain Jacob, Southern Waziristan Militia, wires:—*Begins.* Your wire. Captain Argles reports that survey escort, consisting of one Subedar and 32 men was returning from work to Khuzma Khulla. About 4 p.m. shots were heard at Khuzma Khulla post. Captain Argles turned out with available men, 17th Bengal Infantry, and Militia, and proceeded up Khuzma nulla. About 1½ miles up nulla he was fired on by a party of Mahsuds; these were quickly driven off, and half mile further up found overseer and one Havildar badly wounded and two coolies killed. A little further on about 16 bodies of sepoys of survey escort were found and two wounded. Ground was searched until dark for remainder when Captain Argles returned bringing in wounded. From survivors' story it appears that escort was ambushed as last picquet was retiring and shot down at close quarters, only seven escaping. Am proceeding with 50 Militia; 40, 9th Bombay Infantry; and 20, 17th Bengal Infantry, at daylight to-morrow to scene of attack. So far as can be ascertained at present, casualties are as follows: 16 sepoys, 1 overseer, 2 coolies, 1 bhisti, 1 muleteer, killed; 2 sepoys, 1 overseer and 2 coolies, wounded; 1 Subedar and 7 sepoys reported missing, may possibly have escaped. *Ends. Ends.*

Enclosure 91 in No. 3.

Telegram from the Lieutenant-General Commanding, Punjab, Dera Ismail Khan, to His Excellency the Viceroy, dated the 4th November, 1901.

Discussed everything with Dening and Merk, and have also received copy of Deane's letter 71, dated 30th October, to Foreign Secretary, which has doubtless reached Your Excellency by this date. I agree with local officers and Deane.

1st.—That action is necessary.

2nd.—That action should be taken simultaneously from Tochi, where a suitable force is available, and from Sarwekai-Wana line.

3rd.—That proposals of the local officers for mobile column are sound.

4th.—That all details should be left to the local officers.

5th.—That operations should be repeated at discretion of local officers.

Merk has arranged for tribal attacks from the north, east and south to follow on heels of our first attack, and I agree with the local officers that our second attack should follow upon these tribal attacks and be delivered about the 15th December. As a reserve, I think, it would be a good thing to move a battalion to Bannu and another to Tank in addition to force at present contemplated. The move not to take place till the secret is out. Proposal for the selection of these two battalions will follow, if Your Excellency approves of principle.

Enclosure 92 in No. 3.

Telegram from the Officer Commanding at Nili Kach, to the Adjutant-General in India, dated the 2nd November, 1901.

Picquets five men, 9th Bombay Infantry, were stalked by Mahsuds 1.10 p.m. yesterday. Two were killed. Two rifles captured. Deputy Adjutant-General, Punjab Command, Assistant Adjutant-General, Derajat, already informed.

Endorsed by Military Department, dated Simla, the 5th November, 1901.

Copy of the above forwarded to the Foreign Department, for information.

Enclosure 93 in No. 3.

Telegram from the Lieutenant-General Commanding, Punjab, Dera Ismail Khan, to His Excellency the Viceroy, Viceroy's Camp, dated the 7th November, 1901.

Continuation of my telegram of 4th November. May I represent to Your Excellency that, if you decide upon action, we must begin on the 22nd November, and time is running short for necessary preliminary arrangements? There are indications that the Mahsud tribe as a whole is changing its attitude to one of tribal hostility, and there is considerable uneasiness along the frontier. On military grounds it appears very desirable to keep the initiative in our hands. If we lose it, the result may become grave.

Enclosure 94 in No. 3.

Telegram from His Excellency the Commander-in-Chief, Simla, to His Excellency the Viceroy, Viceroy's Camp, dated the 7th November, 1901.

Following telegram sent to Sir Bindon Blood:—*Begins*. Viceroy repeated your telegram regarding action against Mahsuds. Please in wiring anything to Viceroy send, with His Excellency's permission, after to-morrow to me and to Military. I do not concur with your 3rd, 4th and 5th. As regards operations, nothing, in addition to what has been already approved, should be undertaken which entails troops remaining out of their posts after nightfall. There is no objection to a demonstration being made from the Tochi Pass on similar lines to, and simultaneous with, the demonstration from Jandola, returning at night. Please, after communication with General Egerton, submit any proposals for troops in addition to those already arranged.

Enclosure 95 in No. 3.

Telegram from His Excellency the Viceroy, Viceroy's Camp, to His Excellency the Commander-in-Chief, Simla, dated the 8th November, 1901.

Your instructions to Blood approved. I have told him to repeat all telegrams to you and to Military. Sanction of Secretary of State to proposals contained in my telegram of 19th October was received on 1st November. Please inform Blood.

Enclosure 96 in No. 3.

Telegram from the Commissioner on Special Duty, Dera Ismail Khan, to the Foreign Secretary, Viceroy's Camp, dated the 8th November, 1901.

Your telegram. Survey party were laying out line of direct rail from Murtaza to Sarwekai mentioned in your letter of 27th May, 1901. Escort was provided of 75 men under British officer, who received personally instructions here from Military Authorities. He, however, apparently remained himself with 43 men at Khuzma Khulla Militia post and sent out 32 men under Subedar with Survey party. On return the escort appears to have neglected order of march and precautions expressly prescribed by General Officer Commanding, and must have been shot down in a lump in narrow ravine at very close quarters, as clothing of some of sepoys is described as having been burnt by shots. Matter is being dealt with by Military Authorities. Mahsuds probably numbered less than fifty.

Enclosure 97 in No. 3.

Telegram from the Commissioner on Special Duty, Murtaza, to the Chief Commissioner, North-West Frontier Province, dated the 12th November, 1901, *and repeated to Foreign Secretary.*

Have just seen military programme as sanctioned. Tochi and Jandola columns may not stop out one night. Since Datta Khel and Jandola are some distance from inhabited Mahsud country, these day marches will not even be demonstrative, and will be inoperative, since they will not reach any objective at all. I must point out that, if an expedition is to be avoided, it is absolutely necessary to deliver a very telling stroke at the outset. Jandola column will be eleven hundred infantry alone, and Tochi column nine

hundred infantry, which can be raised to one thousand, besides three hundred militia. Further, the Sarwekai and Wana columns will be two thousand six hundred infantry, and altogether four thousand six hundred infantry alone can operate simultaneously. Unless as crushing a blow as possible is struck at the beginning, the desired effect may not be attained. I, therefore, urge that Jandola and Tochi columns be permitted to be more active factors in this business.

Enclosure 98 in No. 3.

Telegram from the Chief Commissioner, North-West Frontier Province, Peshawar, to the Foreign Secretary, Viceroy's Camp, dated the 14th November, 1901.

Reference Merk's telegram, dated 12th November. I have to-day talked over the matter with Sir Bindon Blood and General Egerton, and we are all agreed on certain modifications which Sir Bindon Blood will telegraph to Commander-in-Chief, and which, we hope, Government will approve.

Enclosure 99 in No. 3.

Telegram from His Excellency the Commander-in-Chief, Nahan, to His Excellency the Viceroy, Viceroy's Camp, dated the 16th November, 1901.

Reference Sir Bindon Blood, November 14th. I have sanctioned adoption of modified programme unless Your Excellency wires to him differently. The original further action proposed could be taken late if desired.

Enclosure 100 in No. 3.

Telegram from His Excellency the Viceroy, Viceroy's Camp, to His Excellency the Commander-in-Chief, dated the 17th November, 1901.

I have never received Blood's of 14th November, and, therefore, do not know what modified programme is. If, however, as I understand, Blood, Deane and Egerton agree, and if you approve, I gladly sanction action decided upon. Please repeat to me Blood's telegram, but action need not be delayed.

Enclosure 101 in No. 3.

Telegram from the Lieutenant-General Commanding, Punjab, Rawalpindi, to His Excellency the Viceroy, Viceroy's Camp, dated the 18th November, 1901.

Following is copy of telegram sent to Commander-in-Chief and to Military Department, 14th November, which I have been ordered to repeat to Your Excellency:—*Begins.* Deane, Egerton and I met this morning and agreed to recommend to Your Excellency the following modifications of original Waziri programme:—1stly, the Datta Khel column to move to Loargi Kotal afternoon of 23rd November and to vicinity of Razmak Pass 24th November as a demonstration and support to operations of levies and Darwesh Khels to be arranged by Political Officer; 2nd, the Jandola column, after moving to Shingikot and back on 25th November, may be used near Barwand as required. In the absence of any information regarding route,

we do not like to suggest moving of Jandola column on Splitoi from Shingikot with a view to junction with combined Sarwekai and Wana columns; 3rd, Wana and Sarwekai columns, after junction, to retire *viâ* Barwand if that route is preferred by General Officer Commanding when the time comes; 4th, we would prefer that artillery should accompany all the columns, but would leave proportion of these arms of the service to General Officer Commanding. If General Officer Commanding, Derajat, gets Your Excellency's order by the 18th November, he will be able to carry out original or modified programme without difficulty. *Ends.*

Enclosure 102 in No. 3.

Telegram from the Commissioner on Special Duty, Wana, to Chief Commissioner, North-West Frontier Province, dated the 26th November, 1901. *Repeated to Foreign Secretary.*

The present operations only singe the beard of the Mahsuds, and retirements of columns may be misunderstood by them unless followed up by continued offensive operations. If we were now to demand reparation for offences committed during blockade, the account, exclusive of any fine, would be nearly two lakhs. I mention this to show that the tribe must be thoroughly broken this winter if a lengthy occupation of their country is to be avoided. An expedition is useless, for within four years of the 1894 expedition the condition of the Mahsuds was worse than ever. They must be thoroughly hammered if we are to have a permanent peace. In order to strike before whole tribe can combine and while the iron is hot, and before the winter rains and cold in the higher hills prove a serious obstacle to bivouacking, we propose that next week the joint Wana and Sarwekai columns in a compact body of two thousand five hundred infantry push to Ahmedwam, the Jandola column, a thousand strong with four guns, meanwhile bringing up supplies and tents to Ahmedwam, and that the three columns united with the two extra regiments, the desirability for which has already been discussed with the Lieutenant-General Commanding, go into an entrenched standing camp there. Total force in camp would thus be three thousand five hundred infantry, four guns, besides eight hundred Tochi and Wana Militia, which I can provide. This force, if not considered sufficient, could be augmented by five hundred infantry, if the two regiments mentioned above are brought up, the remainder of these two regiments being utilised to strengthen blockade posts, the garrisons of which have been reduced to a minimum, to permit of present operations. Ahmedwam is three easy marches from Tank, and from Ahmedwam we can raid with ease and safety in every direction and make the lower half of the Mahsuds' country absolutely untenable for tribe, depriving it thereby of its winter pastures and of its spring crops, which is grown in this lower country. Two months of this will, I think, bring the tribe completely to its senses. If these proposals commend themselves, I suggest that all details be left to us, and that orders be issued to us immediately, because delay will give heart to the Mahsuds and will lose us the advantage of retiring the initiative (*sic*) the benefit of the moon. Moreover, the weather will soon be cold. While we are at Ahmedwam, movements would continue to be made from time to time from the Tochi.

Enclosure 103 in No. 3.

Telegram from the Commissioner on Special Duty, Wana, to Chief Commissioner, North-West Frontier Province, dated the 27th November, 1901. *Repeated to the Foreign Secretary.*

In continuation of my telegram of yesterday, we suggest that it be left open to us either to move joint Wana and Sarwekai columns direct on

Ahmedwam or, if it seems preferable owing to weather or other reasons, to move them *viâ* Haidari Kach to Jandola and thence all three columns to move up together to Ahmedwam.

Enclosure 104 in No. 3.

Telegram from the Honourable the Chief Commissioner, North-West Frontier Province, Peshawar, to the Foreign Secretary, Viceroy's Camp, dated the 27th November, 1901.

Telegram from Commissioner, Special Duty. I entirely agree with Merk and strongly recommend that authority be given at once for continuance of operations and movements as he and General Officer Commanding may see will be effective. I think all are to be congratulated on success of late movements. While operations last, I would advise strengthening of Jandola column.

Enclosure 105 in No. 3.

Telegram from the Honourable the Chief Commissioner, North-West Frontier Province, Peshawar, to the Foreign Secretary, Viceroy's Camp, dated the 27th November, 1901.

In continuation of my telegram of to-day. Urgency for early orders for further movements proposed is necessity for another blow to be struck before Mahsuds have time to remove grain and fodder to the hills and to hold jirgas to arrange concerted action.

Enclosure 106 in No. 3.

Telegram from the Lieutenant-General Commanding the Forces, Punjab, Malakand, to His Excellency the Commander-in-Chief, dated the 27th November, 1901.

General Dening wires:—On 1st or 2nd proximo I suggest my moving to Kundiwam and raiding from there with the force at my disposal, viz., 3,500 infantry from the three columns, four guns and 50 sabres. I have sufficient transport to take (on) tents, bedding, and supplies can be arranged for. Now would be opportune if two battalions available to send both to Tank. If we are constantly on offensive, then they will be obliged to give in. Also General Dening's. My telegram of to-day—for Kundiwam please read "Ahmedwam," which is three marches from Tank. See routes in Waziristan, Nos. 47 and 50. I went fully at Dera Ismail and Peshawar into proposals now made by Dening, with which I fully and entirely concur. You, of course, see Dening's reason for change from Kundiwam to Ahmedwam. I recommend sanction being given me as under:—

Firstly.—To contract the cordon of blockade by moving a post or posts forward where possible.

Secondly.—To continue raiding from new posts and from posts as may be suitable.

Thirdly.—In (view) of effectually carrying out firstly and secondly, to move two fresh battalions to Tank at once.

I am now beginning to see my way to bringing the Waziris to their senses without an expedition. But to do so we must give the local people a free hand. I am obtaining further details of his proposals from Dening, which I will send you when received, but meanwhile I hope my three points as above will be approved at once.

Endorsed by Military Department, dated Simla, the 29th November, 1901.

Copy forwarded to the Foreign Department, for information.

Enclosure 107 in No. 3.

Telegram from the Foreign Secretary, Viceroy's Camp, Maymyo, to the Commander-in-Chief, Bikaner, dated the 30th November, 1901.

Viceroy approves proposals, which seem to him legitimate extension of recent successful operations rather than expedition, and he begs you to issue immediate orders.

Enclosure 108 in No. 3.

Telegram from the Commissioner on Special Duty, Jandola, to the Honourable the Chief Commissioner, North-West Frontier Province, dated the 3rd December, 1901. *Repeated to the Foreign Secretary.*

Three Maliks arrived this morning to ask what terms would be given to the Mahsuds. I simply told them that the orders of Government, when received, would be communicated to the tribe and sent them away.

Enclosure 109 in No. 3.

Telegram from the Honourable the Chief Commissioner, North-West Frontier Province, Dera Ismail Khan, to Foreign Secretary, dated the 3rd December, 1901.

Reference Commissioner, Special Duty's telegram. I agree with Merk, and think we should make a great mistake to enter into any discussion about terms with Mahsuds at present. The blockade should be pressed, to settle the question, if possible, so as to ensure future peace. If we discuss the matter now, we shall have the same trouble again six months hence.

Enclosure 110 in No. 3.

Telegram from His Excellency the Commander-in-Chief, Camp, to His Excellency the Viceroy, Viceroy's Camp, dated the 7th December, 1901.

Clear the line. Egerton's telegram begins:—6th December. Following scheme for tightening blockade of cordon, in case Dening's operations for Ahmedwam should not be sufficiently effective, the later phases of which have been repeated to Foreign Department by Lieutenant-General, Punjab, has been drawn up after personal interviews with Deane and Merk. General principle being to continue to deal severe blows from unexpected direction,

consider, therefore, that so-called reserve brigade should be actively employed, and not kept concentrated at Tank. Dening's operations can only be effectual in the southern portion of Mahsud territory; it will then be necessary to act in an area bounded on the north by the Khaisora valley, west and south by the Tank, and east by the Bhittanni country. This tract is a vast grazing ground. To give effect to this, the following are my proposals:—One battalion to move to Datta Khel, two battalions with two guns to Khagan Zuo at mouth of Shaktu, the fourth battalion to reinforce Sarwekai and Wana column of 1,000 to 1,200 troops, and any Militia available to move *viâ* Loargai next to Mamirogha, thence *viâ* Khaisora and Dosalli to Waladin in the Shaktu. Karkunwam column to Mundawam in the Shaktu, there linked up with Datta Khel column. Jandola column, about 1,000 strong, to Shuza Tangi. A column from Ahmedwam, 1,200 to 1,500 strong, to the Upper Shuza. These four converging columns would thoroughly search neighbourhood in from two to three days, and then return to their respective starting points. *Ends.*

This is considerable improvement of Dening-Merk original proposal, which would almost amount to expedition. Mahsuds will receive sharper lesson than from expedition, and it constitutes legitimate extension of recent successful operations. I therefore strongly recommend that sanction be given to Egerton's proposal.

Enclosure 111 in No. 3.

Telegram from the Honourable the Chief Commissioner, North-West Frontier Province, Edwardesabad, to the Foreign Secretary, Viceroy's Camp, dated the 8th December, 1901.

I have seen trans-border jirgas here who are delighted with hope that Mahsuds may now be thoroughly crushed. Neither here nor at Dera Ismail Khan have I found a man with a good word for them. The only fear all express is that Mahsuds will come forward at once with customary submission and break out again as soon as accepted. Losses of Mahsuds, exclusive of Dening's last operations, are reported by Bhittannis and Waziris as 80 killed. Dening's operations have had great effect.

Enclosure 112 in No. 3.

Telegram from the Commissioner on Special Duty, Jandola, to the Honourable the Chief Commissioner, North-West Frontier Province, dated the 8th December, 1901. *Repeated to Foreign Secretary.*

Following is connected accounts of operations just concluded. On fourth instant force marched over twenty miles from here to Dwe Shinkai, which is within twelve miles of Kaniguram, and camped at Dwe Shinkai for the night; the advance was unexpected by the Mahsuds. During the night of fourth the news spread over Mahsud country, and leading men and others assembled at Karanima, six miles above the camp, Mulla Powindah receiving the news at his home, where he at once collected his personal adherents. On morning of fifth troops destroyed some villages and towers two miles above the camp, and returned towards Guri Khel, being followed up by Mahsuds who came to close quarters in rear guard action. That night the Mulla with his following had reached to about three miles from the camp, and is reported to have sent message to Mahsuds in southern and eastern lower hills to move up with their families and flocks towards the higher country, as Government was evidently in earnest. This migration is just what is wanted, as concentration of Mahsuds in high and cold country

will be severely felt by them. On the sixth the troops halted at Guri Khel; there was sniping during the day, but not at night; Mulla Powindah and his following keeping parallel to the troops at some miles distance. On the seventh the troops retired slowly to Marghaband, destroying villages. The Mahsuds followed up as far as Kot Shingi, charging to close quarters once, and being repulsed with much loss. To-day part of the force returned direct to Jandola, the other part moved up the Shai Tak as far as Zeriwam, destroying villages without opposition, the Mahsuds having disappeared; the whole column is now back in Jandola. Our total casualties have been one British officer wounded; native ranks thirteen killed, seventeen wounded. Mahsud losses not yet accurately known, but following men of note known to have been killed: Jan Khan, son of Badshah Khan, who is the principal Mahsud Malik; also Asal Khan, Guri Khel, a most notorious raider, who took a prominent part in the Khuzmah attack on 17th Bengal Infantry; also Shadamir, Gererai, and his brother, and Isad Khan, Shingi, well-known raiders. Fifteen villages and six towers destroyed, and much grain and fodder. On the body of Jan Khan were found a revolver marked "made for Fracis, Times & Co., London," also Henry-Martini cartridges marked F.T.C. with double-headed eagle, also other solid drawn Henry-Martini cartridges of different non-Government patterns. I have seen similar F.T.C. cartridges in possession of Darwesh Khel this year; and the Commandant, Border Military Police, Dera Ismail Khan, reports that among the arms deposited as usual by the Powindahs at Tank this year are fifteen Henry-Martini rifles, evidently imported from Persian Gulf.

Enclosure 113 in No. 3.

Telegram from His Excellency the Commander-in-Chief, Gwalior, to His Excellency the Viceroy, Viceroy's Camp, dated the 11th December, 1901.

Egerton proposes to carry out the operation specified in his telegram repeated in my telegram of 7th December, as soon as additional troops now *en route* reach him, and to commence the following minor intermediate operations about the 14th December:—One thousand men and four guns in two columns co-operating for three days from Jandola and Sarwekai in the Trebran of the Shinaki Algad, and after returning to Jandola and revictualling again operate as far as Kharwanan and again retire on Jandola. Egerton expects by these tactics to draw attack from strong gathering from Kaniguram and Makin, as it is in these retirements that the greatest loss is inflicted on the Mahsuds, and he is confident of success with the selected troops employed. He states that Dening and Merk fully concur. I think that all concerned may be permitted to carry out these proposals, which I propose sanctioning, unless Your Excellency objects.

Enclosure 114 in No. 3.

Telegram from His Excellency the Viceroy, Viceroy's Camp, to His Excellency the Commander-in-Chief, Gwalior, dated the 12th December*, 1901.

Your telegram 11th. If Egerton is confident of success, and does not fear difficulties on retirement, Military Member and I are willing to sanction proposed intermediate operations. But if your telegram means that columns should only be 500 men and two guns each, we think this too small. Probably, however, you mean 1,000 men and four guns in each column. Pre-

* NOTE.—The further operations referred to in this telegram were finally sanctioned at a conference in Calcutta on 18th December.

parations can be made for further operations proposed in your telegram of 7th December. But it does not seem necessary to issue orders for their actual execution until I have returned to Calcutta.

Enclosure 115 in No. 3.

Telegram from the Commissioner on Special Duty, Dera Ismail Khan, to the Honourable the Chief Commissioner, North-West Frontier Province, dated the 1st January, 1902. Repeated to the Foreign Secretary.

This morning three columns started from Jandola, Jani Khel, and Datta Khel, to converge on north-eastern portion of Mahsuds' country. If the operations are successful, they should result in large captures of cattle and sheep, besides dealing with Mahsuds' villages in the Shaktu valley. Addressed Chief Commissioner.

Enclosure 116 in No. 3.

Letter from the Honourable Lieutenant-Colonel H. A. Deane, C.S.I., Chief Commissioner of the North-West Frontier Province, to the Secretary to the Government of India in the Foreign Department, dated the 2nd January, 1902.

I have the honour to forward the enclosed report from Mr. W. Merk, C.S.I., on Special Duty in connection with the Mahsud-Waziri Blockade, on the recent operations undertaken with a view to render the blockade more effective, and to prevent the Mahsuds from continuing their raids into British territory and on British posts.

2. That steps of the nature taken were necessary is shown by the fact that in certain tracts the blockade had not affected the Mahsuds to any great extent; that they possessed considerable stores of grain and fodder, and that they were comfortably settled in the lower and warmer valleys of their country, whence their raids into British territory were carried out with great impunity.

3. During my late tour on the Dera Ismail Khan and Bannu borders I was much struck by the system of Mahsud terrorism under which that frontier has suffered for some time past, described and complained of by the Chiefs and British subjects as well as Bhittannis and Waziris. The state of affairs has been such that it is absolutely necessary that steps be taken such as will settle the Mahsud question for some years to come, if not once and for all.

4. In the case of the Mahsuds the policy adopted by the Government of India in determining to avoid a regular expedition, and, instead of this, to coerce the tribe, if possible, by an active blockade, has been more than justified by the results attained and now reported by Mr. Merk. Government are not only relieved of the expense of extensive operations, but the system followed avoids the spending of money in the Mahsud country for the benefit of the Mahsuds, and more real loss has apparently been already inflicted on the Mahsuds than in any of the former expeditions against them.

5. The operations have been very successful, and Colonel Tonnochy's move on to Makin and back was a very brilliant performance. A very satisfactory feature has been the manner in which the Southern Waziristan Militia in particular carried out their part. It is good proof of the value

of militia in the hands of competent officers and supported by troops. Mr. Merk and all the officers concerned are to be congratulated on the success of the plans they drew up.

6. I think it not improbable that these late operations will drive the Mahsuds into submission to Government. The native opinion on the border is definitely that the Mahsuds will submit and will later again break out; that the tribe cannot be reformed and induced to relinquish their old ingrained habits of murdering, raiding and thieving by anything short of permanent occupation of the country. This is a point which may some day be forced on to Government, but meanwhile the line now taken may well be given a fair chance, and the knowledge that Government can coerce them by means of a blockade and can reach them with their troops without moving in force into their country and putting money into the pockets of the people in purchase of supplies and making of roads, may, it is hoped, have some effect in keeping them quiet in future. Until the Mahsuds do submit, I consider that operations should be continued, and, in my opinion, it is essential that Government should leave the tribe to sue for peace. Any hasty submission or calling in of the jirgas to discuss terms would put us back into the old position.

When the time comes, we should first satisfy ourselves as to what terms *can* be enforced, and those terms should be dictated to the tribe by Government and then enforced in full.

Annexure 1.

Letter from W. R. H. Merk, Esq., C.S.I., Commissioner on Special Duty, to the Honourable Colonel H. A. Deane, C.S.I., Chief Commissioner, North-West Frontier Province, Peshawar, dated Dera Ismail Khan, the 15th December, 1901.

I have the honour to enclose, for the information of Government, copies of reports by the officers on Political duty and by the Commandants of the Northern and Southern Waziristan Militias, relating to operations from the 24th to the 28th ultimo, against the Mahsuds.

2. I do not propose to trouble Government with similar reports on each operation. I submit these reports because the surprises (except in the case of the Jandola Column) came off successfully, though this was contrary to general expectation; because the reports of the Commandants of Militias are gratifying testimony to the efficiency and marching powers of their corps, and because subsequent operations of the now offensive blockade will, the element of surprise excluded, be conducted much on the lines indicated in the report.

3. During the discussions preceding the action that was taken, the secret must have leaked out; where, I do not know; but on the 13th November there was a strong rumour in the Bannu Bazaar that four columns were going to attack the Mahsuds in the last week of November; and across the Indus the matter seems to have been known to several whose position did not imply an official knowledge of confidential matters. The report of a pending attack by Mahsuds on us, which I carefully communicated to every post in Bannu, Northern and Southern Waziristan and Dera Ismail Khan, served to confuse men's minds; some believed one thing, some another; and though the Mahsuds had a shrewd suspicion that something was coming, they had no idea (except at Jandola) that it would be so soon or so sudden. At Jandola an incident which, at first sight seems trifling, aroused their suspicions, the troops coming up ostensibly as reliefs marched in with bands playing; to trans-border men this means action.

4. I assess the damage done to the Mahsuds to be Rs. 95,000 worth at a moderate estimate; moreover, 201 prisoners were taken. Of these,

about 20, who were either old and infirm or else young boys, were released, and of the remainder a part have already reached the Dera Ismail Khan Jail and a part are on their way there.

5. Leaving aside the blow struck at the Mahsuds, the surprises are of immense value as demonstrating to them (and to other tribes) that even distant quarters (such as Makin, destroyed in the brilliant moves of Colonel Tonnochy) are not safe from our sudden attack, while the subsequent march of General Dening has shown them that Kaniguram can be easily reached in two marches from Jandola. This knowledge of helplessness tends more to keep tribes on their good behaviour than anything else.

Annexure 2.

Copy of a letter dated Jandola, the 27th November, 1901, from Lieutenant J. B. Bowring, Assistant Commissioner, S. W. M. Column, to the Commissioner on Special Duty.

With reference to the operations of the S. W. M. Column against the Mahsud Wazirs on the 24th—27th instant, which I accompanied as Political Officer, I have the honour to make the following report:—

The force moved out from Jandola at 11 p.m. on 24th.

2. The force reached Zhokkai at 3 a.m., the tower was blown up and houses destroyed, the place, however, was empty, as a warning shot had been fired from the ridge 2 miles from Jandola, when the column reached there. Further on, a mill was blown up.

From the Narai between Zhokkai and Mandana large fires were seen at Kot Kai,* and on arriving within two miles, the continuous shouting of the inhabitants showed that they were aware of our approach.

* Also called Kot Shingi.

W. Merk,
Commissioner on
Special Duty.

3. Kot Kai, a very strong position of caves and morchas at the point of the ridge where the Tuzar runs in the Shi Tak, was attacked about 4.30 a.m., and carried after a strenuous defence. After the capture the Shingis kept up a continuous sniping, and some Malikshais from Isappara came down to assist. Owing to the number of men wounded the Officer Commanding Column decided to return to Jandola at 8 a.m. Asad Khan Shingi's tower was not blown up,† owing to the Engineer party being employed in the destruction of the Amal Khel tower, which having been set fire to caused great delay.

† It was blown up on the 8th instant.

W. Merk,
Commissioner on
Special Duty.

4. In the retirement, the force was closely followed up, and Asal Khan, with Guri Khels and others from the neighbourhood of Shahmazai, came down to assist the Shingis, but by the time they had arrived the troops had reached Mandana Kach, having burnt much fodder *en route*. At Mandana a Subadar of the 1st Punjab Infantry was shot and Fateh Khan's house was set alight and considerable damage done.

The force had 1 Subadar, 2 men, and 1 follower killed, and Lieutenant Peile, I.M.S., slightly and 16 men wounded.

The following names of Mahsuds killed and wounded have been ascertained:—

Shujak, brother of Baramat, Aimal Khel Bahadur Khan, Mian Khan, Shingi, Raza Khan Shingi, killed, and Brahum Gul, Sarang Amir Shah, Khan Zaman, Middi Khan, Shingis, wounded.

There were, doubtless, more casualties. No prisoners were taken, nor cattle looted. S. Asad Khan, Assistant Political Officer, Jandola, rendered valuable assistance, and the guides behaved excellently, especially Fateh Khan, who deserves special mention.

The cattle were removed from Kot Kai the day the troops reached Jandola, a day or two before the attack, and it is reported that a Bhittanni, resident of Kot Kai, gave information on the 24th to the Shingis that something was up and put them on their guard.

The force remained in Jandola the 26th, and on 27th reconnoitred towards the Shuza to strengthen the Bhittanni Lashkar, but this move was abortive, because the Jalal Khel against whom it was directed had driven their animals to distant hills.

I estimate the total damage to the Mahsuds at Rs. 2,500.

Annexure 3.

POLITICAL OFFICER'S REPORT ON THE WORK OF THE SARWEKAI MILITARY COLUMN.

The column started at 4.15 a.m. on the 25th November. The Political staff consisted of the Political Officer, Tahsildar Muhammad Azim Khan, Officiating Naib Tahsildar Kuli Khan, and about 20 Mahsud spies and guides. Naib Tahsildar Ahmad Khan remained in Political charge of the Sarwekai post.

By a fortunate chance the inhabitants of the nearer villages in the beat of the Sarwekai Column had sent Tale, Michi Khel, Malik of Dania Khel, to Sarwekai on the morning of the 24th to find out the intentions of Government and give them timely warning if any movement seemed to be intended. Tale was placed under supervision on his arrival at Sarwekai, and the people of the Tangai, Waspas, &c., not having received any message from him, remained in fancied security, and were taken completely by surprise on the morning of the 25th.

Before reaching Barwand, a column under Captain Rice, 35th Sikhs, was detached to make straight for the upper part of the Waspas Algad *viâ* the Ezhghozh Narai and surprise the village of Waspas. Officiating Naib Tahsildar Kuli Khan accompanied this column.

The Political Officer and Tahsildar remained with the main column which reached the first villages in the Tangai shortly after sunrise. The ground was unfavourable for the capture of live stock, and though the flocks and herds had only a very short start, they mostly succeeded in getting away* by the small side nullahs which came down from the Splitoi direction.

*These were captured subsequently by the Southern Waziristan Militia, whom I sent out to raid the northern slopes of Kundighar.

W. MERK,
Commissioner on Special Duty.

The village of Hassan Kelai, a small but strong Kot without a tower belonging to Abdurrahman Khels, was destroyed by a Pioneer party with explosives, and the cave villages of Ghazo and Khak were burned, the former contained a large quantity of grain. The movements of the main column ended with the occupation of the village of Espara Raghzai in the afternoon.

Meanwhile Captain Rice had surrounded the village of Waspas, four or five miles to the west of Espara Raghzai, and had shut in a number of the inhabitants and their cattle, Shah Salim,† the Malik of the place, surrendered, and was made prisoner; but a tower which commanded the whole village and the approaches to it was held by several men with breech-loaders, and it did not appear that the village could be entered without loss disproportionate to the object to be gained. Captain Rice accordingly turned his attention to the neighbouring village of Abas Khel in the Tangai; it likewise contained a tower, and was held by a few breech-loaders, but it was not so difficult of entrance as

†A mischievous, double-dealing old man.

W. MERK,
Commissioner on Special Duty.

Waspas, and the inhabitants abandoned it without resistance. A brother of Samandar, one of the Maliks, being taken prisoner. The tower was blown up and the village burned. Shortly before dark the Political Officer with two additional companies joined Captain Rice, and the party returned to Waspas, but it was then too late to make arrangements for surrounding the village, besides which the cattle and most of the people had escaped during Captain Rice's absence at Abas Khel. Waspas was entered without opposition the next morning, and the tower and village destroyed along with the grain which they contained.

While this destruction was taking place at Waspas on the morning of the 26th November a column had been sent out from Espara Raghzai to the village of Badshah Khan on the Nano Narai, which was found deserted. The Tahsildar accompanied this column. Badshah Khan was somewhere in the neighbourhood and attempted to gain time by holding out hopes to Major Drew, in Command of the Column, that he would give himself up; but he did not do so, and after destroying two large towers and the whole village the column withdrew. It was followed up by a few men during its retirement. After the return of Captain Rice from Waspas, and before the return of Major Drew from Badshah Khan, a strong tower belonging to Sadda Gul between Espara Raghzai and Abas Khel was destroyed and the cave villages of Gaji Khel and Masti Khel in the same direction were looted by detachments of the 35th Sikhs and 29th Punjab Infantry, the last-named two villages yielded a large proportion of the prisoners and cattle brought in by the column.

On the night of the 26th the whole force bivouacked at Espara Raghzai, and the next morning it retired *viâ* Barwand to Sarwekai, which was reached about 2 p.m. The Mahsuds unsuccessfully attempted to harass the first stage of the retirement.

A few houses belonging to Tale, Michi Khel Malik, were spared in consideration of the services rendered by him with the column, and also as an incentive to him to continue furnishing political information at Sarwekai and as a convenience to spies sent out from Sarwekai in the Tangai direction who cannot well work without a friendly *pied-á-terre* there. In Ghazas village one cave belonging to a spy was spared. These were the only exemptions. Unquestionably the chief results attained by the Sarwekai Military Column were the destruction of Badshah Khan's and Shah Salim's villages and the capture of Shah Salim. These incidents cannot fail to impress the lesser Maliks throughout the Mahsud country. The losses in grain, cattle and prisoners to the inhabitants of the lower Tangai at large have also been serious; the exact numbers of prisoners and live stock brought in have already been reported. The prisoners include besides Shah Salim, Ghazo, a Thaman Khel Malik, and Daulat Khan, brother of Samandar, Abas Khel Malik. There is still some doubt as to the exact number of casualties sustained by the Mahsuds in killed and wounded, but Khojagai, Abdurrahman Khel headman of Hassan Kelai and a relative and harbourer of Mianji Khan, the celebrated badmash, was certainly among the killed. The successful retirement on Barwand will be depressing to the Mahsuds, as it proves them incapable of following up troops, which are well handled, with any success. Badshah Khan, Adam Khan and their sons personally took part in the unsuccessful chigha.

The only village left unvisited and undestroyed in the beat of the Sarwekai Column were two or three in the Tangai above Abas Khel and those in the Gurgurra and Nazhwar Algads which come down from the direction of Kaniguram. These could easily have been disposed of on the 27th, had not want of rations obliged the force to return to Sarwekai on that day.

J. G. LORIMER,
Political Officer, Wana, Southern Waziristan.

Sarwekai,
The 30th November, 1901.

Annexure 4.

Copy of a Report by Major Harman, D.S.O., Commandant S. W. Militia, dated Sarwekai, the 1st December, 1901.

On Tuesday, 19th November, at 4 p.m., I received your orders to concentrate 250 or 300 Militia at Sarwekai. As I was debarred from using the wire, I sent orders to Captain Knox, whom I expected to reach Kajuri on the 20th, by a Darwesh Khel sowar. The orders reached Captain Knox at 3 p.m. I sent down Jemadar Ayub Khan with 15 Niazis to free the Afridis there. In accordance with orders, I recalled all the Mahsuds from the posts. The last of them reached Wana on Friday, the 22nd, including the two ex-levies in my employ at Spinkai Kach. I reduced all my posts except Kashmir Kar, which I considered too isolated to weaken, to a minimum, and gave orders that the diminished garrisons were merely to protect the posts and were not to patrol.

I marched to Ngandi on the 22nd with 2 Native Officers and 74 rifles, and was met by 1 Native Officer and 41 rifles from Toi Khulla and 1 Native Officer and 51 rifles from Kajuri.

I marched to Sarwekai on the 23rd, taking 7 rifles from Dargai Oba, and was joined by Captain Knox, with 4 Native Officers and 86 rifles, who marched over the Khuzma, giving a total of 2 British Officers, 8 Native Officers and 259 rifles. Subedar Saidulla from Toi Khulla brought me 18 Powindah coolies, some of them armed, and Malik Gulrang reached Sarwekai late on the 24th bringing in 25 more from Kajuri Kach. In order to carry out the destruction of the Lower Shaman Khel villages I started at midnight with Captain Knox, the Subedar-Major and 6 Native Officers and 200 rifles and marched across the low hills between the Danaot and Wach Shahur Valleys and reached the Tangi below the mouth of the Sarela at 5.30 a.m.

From Sarwekai I detached Subedar Shahdad with 40 Eusufzais to hold the mouth of the Sheranna Nullah with orders to remain concealed until the cattle of Badrakai should come out at dawn.

On my arrival at the Sarela Tangi I picquetted the hills on each side with the Gandapurs and Merwats, sent on the Darwesh Khel to picquet above Moghal Shah's village and halted the remainder till dawn. This latter picquet alarmed the dogs of Moghal Shah's village, and some of the cattle of this village and some of Haidrai Killi were driven off before we attacked.

At the first streak of dawn I sent Captain Knox with Bhittannis and Sherannis against Moghal Shah's Kirri, the Subedar-Major with the Khattaks against Haidrai, and went with the Afridis to Fattehroz Killi; firing broke out at once at Moghal Shah's Kirri. The Subedar-Major pushed on to Haidrai and was followed by Captain Knox, who first attacked the two villages near him. Within a very short time we were in possession of all the villages. Firing meanwhile had been general. When I saw that fighting was meant I sent up a picquet of Bhittannis on to the high ridge above my early morning picquets. This picquet proved very useful later in the day, as a considerable party tried to get on our flanks and rear, and would have succeeded, except for the good work done by this picquet.

I then started off the cattle up the Shahur and went on to Haidrai. A heavy fire was heard from near Badrakai's villages, and it proved that Subedar Shahdad had carried out his orders splendidly and seized all the flocks and cattle, the men of the towers* bolting into the hills.

When I reached Haidrai I found we had one man wounded. Captain Knox was out recalling a small party who had pursued the Haidrai cattle into the hills. I

* All these towers were subsequently blown up on the 10th instant, and three more prisoners taken by troops marching from Jandola to Sarwekai.

W. Merk,
Commissioner on Special Duty.

left him with the rear guard, and sent Subedar-Major Mir Hassan with the Khattaks to take and retire along the high hill on the right bank of the Danaot. As soon as we retired we were persistently fired on, and a fresh party joined the enemy and climbed the high hill on the left bank. We retired slowly, burning all we could, and capturing all the cattle in the valley. Subedar Saidulla, Afridi, saw some cattle trying to get away and at once sent Jemadar Ghani Khan with his merwats after them. Ghani Khan rounded them up and pushing on picquets got in touch with Subedar Shahdad. The Subedar-Major had a skirmish on his hill and had two casualties getting off the hill and rejoined us at Badrakai's towers. Subedar Makham and his Bhittannis having successfully opposed the men in front of him, got off his hill without loss and joined us. I had halted the cattle at Badrakai's spinney, as the men were suffering from want of water. Captain Knox, who had managed the rear guard splendidly, had here to halt his rear guard. Excellent positions had been taken up, and most of the opposition gave up here. Captain Knox, after letting the cattle get well on, brought off every one without loss. Two men followed on sniping the rear guard, one of our men who tried to *chupao* these two picked up one Lee-Metford cartridge and one Martini cartridge at a place from which they had just left. We arrived at Sarwekai at 4 p.m. with seven prisoners (another died on the road).

2,044 Sheep and goats.
19 Donkeys.
315 Cows and calves.
6 Camels.
3 Horses.
Total cattle, 2,387.

The conduct of the Militia in this their first fight was excellent. The men worked at a great pace, were excellent, and were well able to look after themselves. Had any of our picquets failed us, we must have had considerable losses. Several picquets declared they inflicted losses on the Mahsuds during the retirement and some were killed at our first onslaught. As the Mahsuds showed no anxiety to press home any attack, though Kalu and his gang were present, I feel sure they had losses.

Captain Knox was admirable in his handling of the rear guard. He was always with the rear party and showed excellent judgment throughout.

On the evening of the 26th orders were received to start as early as I liked for the top of Kundighar and search the northern slopes for cattle. As there were no coolies for the troops, I took up 24 mules with me carrying one day's rations. I marched off at 6.30 a.m. As I did not know the ground, I preferred to have daylight to work in as I knew the ground to be difficult—1 blanket per man and 8 boxes ammunition.

The forces consisted of—

2 British Officers,* 7 Native Officers and 196 rifles Militia.

* Major Harman and Captain Knox.

1 British Officer,† 2 Native Officers and 70 rifles of the 29th Punjab Infantry and 35th Sikhs.

† Lieutenant Coates, 29th Punjab Infantry.

No opposition was met with during the ascent. A spring was found on the way up two miles from the Marg near the top of the hill. There was sufficient water for the men, but not enough for the mules. On the advance guard reaching the crest beyond the Marg, cattle and sheep were seen grazing below and beyond us on the far slopes of and near the head of the Waspas Nullah. I decided to drop "gadda" coats and select our best hillmen, and sent them on under Captain Knox to round these up. I selected 70 men, and Captain Knox went off at a great pace with these. I picquetted the crest, keeping everyone out of sight of the Waspas Nullah.

The distance to be got over proved much longer than I anticipated. The slopes are cut into deep ravines and some of the ground proved very

difficult. When Captain Knox reached the hills overlooking the column connecting the Shin Algad and the Waspas Algad, he dropped two picquets on to the column, and recognizing that it would be impossible to get the cattle up the road he had gone down by, he brilliantly decided to detach 24 rifles under the command of Havildar (1st grade) Mohibulla, an Adam Khel Afridi. These he sent straight at the cattle with orders to hustle them over the Waspas, a very deep nullah, and with orders to drive them up the spur which ran down below the site of our bivouac. He took on the rest of the men along the hill on the left bank of the Waspas and moved down till he immediately overlooked the Abbas Khel villages. Unfortunately before the movement was complete the sheep and goats had turned and were grazing back towards their villages. As Captain Knox got down over the hill he encountered opposition, and the alarm was given, and the sheep and goats were driven right away down the hill. Captain Knox found there were eight villages below him which had not been touched* by the Sarwekai Column. I was greatly relieved to see that he did not attempt to go on down after the sheep and goats. He maintained his position until Havildar Mohibulla had got the cattle well over the stream, and nearly up the big spur running down from our bivouac. In crossing the Nullah, Havildar Mohibulla's party was fired on, and he returned the fire freely. He states he killed four men here. Captain Knox then drew off his men, getting back to his picquets with only one man very slightly wounded. He was followed up until he reached the hills overlooking the column. He then drew off the picquets and reached the bivouac about 4.30 p.m.

* These will be taken up presently.

W. MERK,
Commissioner on Special Duty.

Captain Knox showed great dash and judgment in this affair. He was always on in front, and as my men told me tired out some of the best of our hillmen. The want of water distressed the men much, but they all got back without assistance. When Captain Knox started to raid the cattle I brought on more men and remained on the hills overlooking the column I mention above.

As soon as I saw the course of events, I sent back to camp with orders to push out available Sikhs well down the spur across and up which Mohibulla was driving the cattle. As soon as I saw that Captain Knox was getting well back from his advanced position, I left the picquets and went back to the bivouac. I had previously left orders for the Subedar-Major to, as soon as he got in (he was on rear guard) select a bivouac, make defences and to send down for water. He had been told there was always water on the top of the hill, but found that the two tanks on the Marg were dry, and that no cattle had been on the hill for about a month.

When I got back to the bivouac, a distance of some two miles, I found Mohibulla, judging that the hill was too steep for the cattle to get up to bivouac, had crossed the spur and was driving them fast down another spur trending towards Sarwekai. The Subedar-Major with 30 Sikhs had reached a marked under feature above the path Mohibulla had crossed by. He was instrumental in driving back a small Chiga that had come up from Waspas. He waited till Mohibulla had got well down the spur, and brought his men back up the hill. I was fortunately able before the sun sunk below the hill to helio into Sarwekai. The force had no water; it came up by 4.30 p.m., and the men were very done up, so I had to trust to Mohibulla pulling through, though I expected he would be followed up. He had sent me up one of his men to explain to me why he had gone down and to report that his party was well able to look after themselves and the cattle. He reported next day that 40 or 50 men came after him with 2 or 3 breech-loaders. He drove the cattle on with six men hugging the hill, and extended his 17 others (all good men) as a rear guard, and succeeded in preventing the pursuing party closing on the cattle. The Officer Commanding Sarwekai sent out parties to the edge of the Rogzha who lit fires, and I was delighted to get a helio next morning that all the cattle had got in by 7 p.m., and that we had no casualties.

Havildar Mohibulla reported that he certainly shot some of the men who followed him up, and showed me that they followed up to about 400 yards from the line of fires.

Had I known the ground, I doubt if I should have attempted to seize the cattle that day. A reference to the map will show the great distance covered by the men. However, everything came off, and our sole casualty was one man slightly wounded. I am informed that we killed Ghazo, a leading Abbas Khel, and wounded Shah Salim's brother.

The number of cattle brought in was as follows:—

Camels	3
Cattle	240
Goats	24
Sheep	49
Total	316

One very fine camel which refused to be driven was shot by our men.

The force on the hill had barely enough water that evening and many of the men were very done up. The night, which was very cold, passed quietly. At dawn—I did not think it safe to attempt sending a party through the ilex forest at night—a strong party went down to the spring for water. They reached us about 9.30 a.m. The men were then able to cook food. Meanwhile we watched Kundiwam and the Khaisara burning, and satisfied ourselves that no cattle or fugitives made for the Shin Algad.

Shortly before noon I sent the Khattak Company under Subedar-Major Mir Hassan to the top of Kundighar with orders to search Madijan with glasses, directed the Sikhs to hold and descend down the crest of the northerly spur, and after unsuccessfully trying to communicate with the Wana column by helio, retired down the nullah we came up by. Captain Knox, after his tremendous exertions of the day before, want of water and a cold night, got a severe attack of fever. He was able to walk down to the spring, but after that, had to be carried down the hill. He recovered sufficiently to ride in when we met our horses at the bottom of the nullah. Nothing occurred during our retirement. The Subedar-Major reported that nothing was to be seen on Madijan or the western slopes of the hill. Lieutenant Coates with his Sikhs took the mules up and down the hill over bad ground, finding his own road. He worked this very well without delaying us at all.

The conduct of my men and their endurance pleased me immensely. In spite of the scarcity of water after an exceptionally hard day, all were cheerful, and all of them got down the hill fit and well next day. Sarwekai was reached by 5 p.m.

Of Captain Knox's services I cannot speak too highly, and I shall be glad if the Commissioner will think fit to bring them to the notice of the Military Authorities. In all that he did he showed great dash, endurance, and judgment, and always worked to carry out the objects I had in view. He was invaluable throughout. I similarly wish to bring to notice the valuable services of Subedar-Major Mir Hassan, who has now got 29 years' service. For a man of his age his endurance and energy are wonderful. He is a splendid man on service, very cool, with lots of dash, and is greatly looked up to by all ranks of the Militia.

My Hospital Assistant Abdulla Khan is worthy of notice. He never spared himself, was always where he was wanted, whether under fire or not, and was always cool and quick over his work. He proved himself an excellent man and able to undergo great fatigue without breaking down. I was greatly pleased with the go and dash and cheerfulness of all ranks.

The results of these affairs has shown that the pick of my men, excluding Mahsuds, are:—

(I take the companies in numerical order.)
The Darwesh Khels.
The Bhittannis.
The Afridis.
The Sherannis.

I have excellent men among—
The Gandapurs.
The Eusafzais.
The Merwats.
The Khattaks.

I am in hopes that this opportunity will give the necessary fillip to recruiting, and that in a few months the whole of the corps will be up to the standard of the selected men chosen for this affair. I wish lastly to bring to your notice the name of Malik Gulrang,* a Dotanni Powinda, who brought me coolies from his own Kirris near Kajuri. His men have behaved excellently throughout and were of great assistance.

* He will be rewarded.

W. MERK,
Commissioner on
Special Duty.

GENERAL REMARKS.

The tactics employed were, as nearly as possible, Mahsud tactics. The fastest and best men raided, the rest were used for picquets. I was impressed of the necessity of picquetting thoroughly, and on the top of hills within reach. A Mahsud will not come up a hill against a picquet, and events proved that he takes great care of his own skin. They proved themselves adepts at taking advantage of grounds.

I was surprised at the long distances men can cover, and if allowed to go the pace the hill men can cover ground.

The Militia had no collective training. The constant picquetting and patrolling from our posts stood us in good stead. The men were accustomed to rely on themselves in small parties. Most of them looked on the skirmishing as a huge joke.

If any raid is again intended on Tangai, a force should certainly be sent up Kundighar to descend on to the head of the villages. There would be then no escape for the villages if simultaneously a force dashed up from Barwand. Pace and picquets are everything.

Annexure 5.

BRIEF REPORT OF THE OPERATIONS WITH THE WANA COLUMN.

Late on the afternoon of the 24th November, I met a jirga of the Ahmadzais and dismissed them just before the gates of the fort closed after communicating to them the orders of the Commissioner on Special Duty that they were now at liberty to raid the Mahsuds to any extent they pleased. They departed expressing their intention of sending out gangs as soon as possible and this they seem to have done, as I have had news of gangs being out in all directions. These do not appear to have done very much damage so far, though I have received news that the Shakaiwals lifted several score of cattle which had escaped from the Khaisara, and more damage may have been done which has not yet been reported, but there can be no doubt that these gangs serve a useful purpose in distracting the attention of the Mahsuds.

The column left Wana at about 9 p.m. on the evening of the 24th November and marched straight to just above the Naraioba Levy post,

where a few hours' halt was made. It then proceeded through Shakai down the Sperhailand. At this point I sent the Shakaiwal Maliks, whom I had brought with me, back to their homes with strict injunctions to mass their tribesmen and prevent any force from Kaniguram coming down on our rear. Before proceeding further a short description of the country may serve to elucidate this report. The Khaisara in an exaggerated form represents the letter Z, the Tiarza post lying to the left of it and Shakai to the top. Commencing from the top the first village is Torwam and down that arm are built eight kots or separate habitations, mostly strongly guarded with towers. However, it should be noticed that enumeration by kots can give no very clear idea of the situation, as one kot may be merely a barn with a tower, while another may be a large collection of houses. Again, one kot may be counted occasionally as one or more, according to the ideas of the enumerator, owing to the superposition of the building. The valley is one of very extreme fertility, to my mind quite superior to any I have seen in South Waziristan. The arable soil in the bed of the Khaisara is large in extent and appears exceptionally good and is irrigated entirely by canals. The jowar crop had been just got in, and the roof of every building was very thickly covered with jowar straw, while many heaps of buried grain of considerable extent were unearthened and doubtless there are many more. The theory that the Mahsud country cannot support itself is certainly false so far as the Khaisara is concerned.

To return to the column, shortly after eight Torwam was sighted. Our raid appears to have been a complete surprise. The people emerging from their houses with cries that the troops had come, commenced to drive off their cattle. As we were then well over a mile distant, all attempts at pursuit with infantry proved futile, and the Mahsuds were successful in getting most of their cattle into the hills behind where pursuit was practically impossible. The only cattle captured were a few which were left behind in the haste of flight. The troops then spread down the upper arm lighting the fodder on the tops of the roofs. This caught excellently and in almost every case the fire burnt down into the rafters of the roof itself and the whole came down. In a very short time the Upper Khaisara was in a blaze, opposition then began from Kot Maisara and Juma and Daurani Kot, which villages contain most of the bad characters of the Khaisara as well as a considerable proportion of the Kashmir Kar rifles. These men were, however, firing from a very safe distance and did no harm. Colonel Bunbury, thinking the first firing of the houses had been done too hurriedly so that the Engineers had no chance, and to rest his men and return to complete his work more thoroughly, drew off first to a low hill about half a mile in the direction of Wana, and then to a distance of another mile, where, after a short halt, he moved his column down through the Wucha Tiarza to the plain by the Tiarza Militia post, where he bivouacked for the night. During the day the cavalry had been creating a diversion at the lower end of the Khaisara. The next day the troops moved out about 9 a.m., accompanied this time by the cavalry and artillery, and taking the route of the Tanda Tiarza. The cavalry going on ahead managed again to effect a complete surprise. This, I think, must be put down to the idea of the Mahsuds that the attack was only a day's raid and to their distraction on hearing of the operations of the other columns. On this occasion the cavalry, pushing far ahead, brought in 120 prisoners and about 350 cattle, sheep and goats. The infantry succeeded in killing Maisara, a well known bad character, while the whole of the lower part of the middle arm of the Khaisara was set ablaze and two towers belonging to the Michi Khels blown up. The troops again bivouacked on the plain by the Tiarza post.

The next day the troops rested till three in the afternoon when they moved up and bivouacked on the Tiarza Narai, reaching there just at dark.

Starting next morning before dawn the cavalry moved on Kundiwam and with the aid of the 23rd Pioneers burned eight kots on the lower arm down to the Tangi, while the main body turned its attention to the nest of bad characters round Juma Kot. The tower of Maisara, which practically

commands the valley, was blown up as well as the two towers of Juma Kot and the two towers of Daurani. These villages were fired by Captain Sherwood and are practically razed to the ground. The owners of these are all Nekzan Khel, Nana Khels, and are the very worst characters in the Khaisara, and, indeed, take a place of honour in the whole Mahsud clan.

The 23rd Pioneers then came up the valley driving cattle which had been again brought back to their houses and completing any small burnings that had been overlooked. Then the troops returned to Wana. To sum up the proceedings, the troops have killed over 20 Mahsuds; wounded several more, taken 120 prisoners and about 250 cattle and 350 sheep and goats. Seven towers have been blown up and the entire valley, numbering 29 kots from Torwam to the Tangi, fired and mostly roofless, while every particle of fodder stored has been destroyed. This loss falls on the Michi Khels and Nana Khels, who own the valley in about equal shares, and on the Shabi Khels who own a small share. There can be no doubt that on the first day the advent of troops came as a perfect surprise, and that the secret of the preparations had been well kept. The whole extent of the damage, if put into actual figures, is probably about Rs. 50,000, but we have to reckon in addition the enormous discomforts caused by the loss of fodder, the capture of the prisoners and the unroofing of the houses at this season of the year. While we have demonstrated to the Khaisara Mahsuds how well they are within striking distance of Wana and with what ease this raid can be repeated at any day.

F. W. JOHNSTON,
Political Officer.

Camp Sarwekai,
The 1st December, 1901.

Annexure 6.

Copy of a letter, dated the 4th December, 1901, from the Political Officer, Tochi, to the Commissioner on Special Duty.

I have the honour to submit my political report on the late operations against Mahsuds in directions of Spinkamar and Makin.

23rd-24th November. The force, consisting of 1,000 men and 2 guns, moved from Datta Khel at 9.20 p.m. on 23rd. After a very trying night, Shuidar Narai, distant 13 miles, was reached about 10 a.m. on 24th, the troops having halted for three hours on the northern slopes of Shuidar. A start was made over the wooded slopes south-west of Shuidar at 12 noon in direction of Spinkamar. In the afternoon the Abdullai village of Dod Gul, with two towers, was sighted at the bottom of a deep nullah, running down from Spin Narai. The force descended on this, being probably seen for the first time as they went down the nullah side. The villagers had cleared off with most of their animals by the time the village was reached, leaving only two men, who came out with a sheep as the troops approached. They were taken prisoners and the village occupied. Further down the nullah two more hamlets were seen, and a party went out ahead to capture any men or animals there might be in them. Here a few shots were exchanged. Five prisoners were brought in, all Abdullais.

25th November. The night passed quietly. In the early morning the two towers in Dod Gul were blown up and the village thoroughly burnt. The troops then marched down the valley, a few shots being fired here and there, destroying and blowing up as they went. In this way, the tower of Mohabbat, a very fine one, and two hamlets were destroyed. Then a tower and hamlet belonging to the Pushon (blacksmiths). Next a tower and hamlet of Abdulla Khan, a tower and hamlet of Nazar, a tower and hamlet of

Amazdar, a tower and two hamlets, owners unknown, then a tower and hamlet of Tin, then another hamlet. This brought us to the Shuran Algad where there was a cultivated "Kachi" on which Kandar, the Khushali Tori Khel outlaw, who was killed a few weeks ago, had built his tower and village. After his death, the village was occupied by Kandar's brother and one Mir Alam, member of his gang. This tower and village were also destroyed, as well as a mill belonging to them. At this point a certain amount of firing took place, the enemy being among the wooded slopes to the south-west. Captain Forster, 2nd Punjab Infantry, was shot through the calf, there being no other casualties. Some shots being fired from the vicinity of a Datta Khel Tori Khel village near by and this hamlet was also burnt. The troops then retired over the Razmak plain, a wide open grassy down, intersected here and there with nullahs, to the village of Bitt, Malikshahi Mahsud, which was reached about 5 p.m., and found to have been just evacuated. This village is that marked "Mahsud" in the map, south of the Narai called Razmak Narai, but of which the real name is Solanarai. The night was passed in peace.

26th November.

The force halted at Bitt's village to rest. A party of 200 men was taken out by the Political Officer to the Wuzi Khel Mohmit Khel villages of Zargar Khel and Razoni at the head of the Khaisara. These villages have been noted all along for assisting Mahsuds in the way of supplies. There was also a fine outstanding against them, so the opportunity for a baramta could not be neglected. The villages were completely surprised, and a certain number of goats and sheep and a quantity of ghi were brought away for the troops. Their chief men were also arrested and brought along.

Colonel Tonnochy carried out a reconnaissance during the day to the Nawal Narai above the camp, from which some Tori Khel and Mahsud villages on the head waters of the Shaktu could be seen. The force was unmolested during the day.

27th November.

Leaving about 200 men in camp to look after the sick, the remainder of the force started at 6 a.m. towards Makin; with the exception of a few shots fired from the hills on the left at our flanking parties in the early dawn, and some fired probably by exasperated homeless men from Spinkamar on the right, none of which did any damage, the ridge overlooking and commanding Makin was reached without opposition. The place was practically evacuated, a few persons being seen in the villages on the far side of the bay of cultivation, round which the hamlets are placed. Picquets having been posted on the covering knolls the work of destruction commenced. Three towers were blown up and all the hamlets lying on the northern slopes utterly burnt out. The inhabitants had themselves, to save their name, set fire to a certain amount of brushwood, &c., round their houses, and this helped us materially. Only three of the Makin hamlets were unvisited. A good many animals which had been left behind were also destroyed The retirement commenced about 1.30 p.m., and the force was followed up for four miles, sustaining then and in the firing during the day a loss of one man killed and three wounded. Bitt's village was reached at 5 p.m.

Shortly after dark some sniping took place, and one man, 3rd Sikhs, was hit in the groin. He has subsequently died at Datta Khel. During the night a man of the 2nd Punjab Infantry was also dangerously wounded on picquet.

28th November.

The force left Bitt's village at 7.30 a.m., the village being thoroughly burnt, during which process a man of the 3rd Sikhs was shot in the foot by men concealed in the trees on the hill side. For the first eight miles as far as Zargar Khel village the force was followed up and rear guard fighting took place in which one man of the 2nd Punjab Infantry was killed

and two or three wounded. One of the Wuzi Khel men, who had been arrested the day before, was also shot in the leg. Reports received subsequently relate that Mulla Powindah himself came up to Bitt's village in the morning with some of his "talibs." These he sent on to Razmak Narai to ascertain if the force was going to halt at Razoni, in which case a lashkar would have come to attack. In the rear guard fighting that ensued one of these talibs was killed, and the remainder returned to the Mulla who went back. I had heard the night before that during the burning of Makin he had been at Kaniguram.

The pursuit ceased at Zargar Khel and the force arrived at Mamirogha about 2 p.m., resting there for an hour and then going on to Datta Khel which was reached at 7 p.m., after a march of 22 or 23 miles.

The actual casualties during the five days were two men killed, eight severely wounded (including one officer) one of whom has since died and eight slightly wounded, mostly grazes. Damage done to Mahsuds was 13 towers blown up, some of which were very fine ones, fourteen hamlets destroyed. Two-thirds Makin burnt utterly. All fodder and corn, wherever found, the former in very large quantities, burnt. A considerable number of cows, bullocks, sheep and goats killed. Owing to the nature of the operations cattle could not be driven off, and no large flocks or herds were seen. Several Mahsuds, all Abdullai, captured.

Four Mahsuds killed and probably more, but this again owing to the fighting being all of a rear guard nature, could not be ascertained. In addition to the above the moral effect of a small force of 800 men and 2 guns having reached and burnt Makin must have been very great.

The operations would seem to have come as a complete surprise to the Mahsuds. Prisoners told me that they had no idea of anything of the kind, until they saw us descending the hill side to Dod Gul's village. Neither do I think that the Makin men had much idea that we should pay them a visit. On our arrival there the houses had only shortly been evacuated, and I was told that a Native Officer saw the hill sides above the villages on the west covered with flocks, herds and people. I put down the slight opposition experienced to the fact that most of the men knowing of our near proximity on the north, and probably also of the Wana Column on the south, were removing their families on the day we arrived.

Maize in fair quantity was found in most houses and small bits of salt* here and there, but in no quantity. I saw no tobacco anywhere or cloth, and only here and there a little lump of gur. Compared with the houses of the Wuzi Khel of the Khaisara those of the Mahsuds were very empty of all luxuries and necessaries. Of course a great deal may have been taken away, but this could not have been the case in the first village we visited, which was similarly poverty stricken. I should say that the blockade has been hitting them hard.

* Smuggled from Khost probably.

W. MERK.

In addition to the force from Datta Khel, a party of nearly 200 Militia, under Captain Ferguson Davie, accompanied by Captain Finnis and Lieutenant Godwin went from Miramshah on night of 23rd to the Shaktu at Baramand. The Commandant's full report on this operation has been forwarded to you.

Annexure 7.

Copy of a letter, dated the 4th December, 1901, from the Political Officer, Tochi, to the Commissioner on Special Duty.

I have the honour to forward a copy of a report received by me from the Commandant, Northern Waziristan Militia, on his recent operations. A small force such as he had under his command could not have done more than it did. By making their presence felt on the Shaktu the object desired

was attained and Militia deserve very great credit for the fine march they made in difficult country, doing as they did a distance of over 60 miles in under the 48 hours. That a force of recently raised Militia were able to accomplish this reflect the greatest credit on Captain Ferguson Davie and his officers.

Annexure 8.

Copy of a letter, dated the 26th November, 1901, from the Officer Commanding Northern Waziristan Militia, to the Political Officer, Tochi.

I have the honour to report that I left Miramshah at 7.30 p.m. on the 23rd instant with 172 rifles and 20 Mounted Infantry of the Militia and proceeded in the direction of the Shaktu valley, intending, if possible, to raid any Mahsud villages I might be able to surprise. Captain Finnis, second in command, and Lieutenant Godwin also accompanied the force.

Proceeding *viâ* Tal and Kam Sarobi we crossed the Khaisora undiscovered at 1 a.m. on the 24th, just above the village of Guland and below the village of Badiki. From this point the path led upwards as far as the Gurgurai Kotal due south and about 3½ miles (2 hours' march) from the bed of the Khaisara. On the Kotal, which we reached at 3.30 a.m., we halted for half an hour continuing our march till 5.30 a.m., when we arrived at the Khanaki Kotal. As the men were too tired to proceed further I decided to lie up for the day in the Khanaki Nullah to let them rest, and proceed, if possible, to Shaktu during the night of the 24th. We left the Khanaki Nullah at 6 p.m. on the 24th, and proceeded *viâ* the Shaid Ziarat to the Dakki Algad, which we crossed at 8 p.m. From the Dakki Algad the path led up to the plateau of Kam Sham, which was reached at 9.30 p.m. On the advice of the Tori Khel Maliks accompanying us I halted in a Ziarat at the north end of the plateau till 4 a.m. on the 25th, and then proceeded as quickly as possible due south across the plain along the Ziande Nullah to the Shaktu, at the junction of the Ziande Nullah with the Shaktu we turned due west and proceeded along its left bank, halting finally at 6.15 a.m. at a Ziarat about half mile above Baramand. The Maliks, who up to this point had been most confident regarding the success of the raid, here showed signs of uneasiness regarding the lateness of the hour of our arrival, and as they were unable to point out the positions of any Mahsud villages, or give any accurate information regarding probable numbers of men or houses, I considered it advisable to retire at once. The men were too tired to have carried out a retirement if pressed, and there was every reason to expect that the country through which we should have to retire would be as difficult as that through which we had advanced.

I retired on Idak over the Kemali and Khazhamlas Narais to the village of Khanir in the Khaisara and thence *viâ* Katira. The force halted one hour at Khanir, half an hour at Katira and arrived at Idak at 6 p.m., having been marching continuously with the exception of these two halts for 14 hours. I think the raid would have been successful if I could have got anything like accurate information regarding the position of any Mahsud village and if, instead of having halted at the north of the Sham plateau during the night of the 24th, we had proceeded to its southern end, and we should have there been within an hour's march of the Ziarat, where we finally halted, and arrangements to surprise the villages could have been carried out before dawn. I think the force was discovered while halted in the Khanki Nullah; during the daytime several small parties of men were seen by our look-out men close to the spot where we were lying, our tracks anyhow must have been seen, and again while halted on the Kam Sham plateau a gang of raiders passed within 300 yards of us. Not wishing to disclose ourselves, I gave orders not to fire on them and tried to capture them; a horse neighed and the gang bolted to the hills. Two other parties of men also

approached our position, but returned towards the Shaktu, and I think though they did not know who we were that they gave information regarding our presence, and the Mahsuds were ready for us. From the Ziarat above Baramand, where we finally halted, a fire, and what looked like a signal fire too, was visible in the hills above, where a Mahsud village was said to be. It was disheartening to all ranks to have to retire without doing anything, when so close to our goal, but I think, taking everything into consideration, it was the only course to pursue. At the time I did not know it, but on our return march a well known Tori Khel badmash informed us that Mulla Powindah was with the Jalal Khels some four miles from where we halted, and he would most probably have joined in if there had been any firing.

I should like to say a word in praise of the way the men of the Militia worked, they were as keen and cheerful as possible, and the fact that they covered over 60 miles of bad country carrying 60 rounds of ammunition, two days' food and a cape speaks for itself. The cold while halted at Kam Sham was intense, and sleep was out of the question; fires could not be lighted for fear that Mahsuds would see them, and all ranks had to remain prepared for every eventuality.

Of the 172 rifles that left Miramshah on the 23rd only 19 did not complete the whole march, and 13 of these reached Katira, only six miles distant from home.

As requested by you, the Maliks of the villages of Musakki and Asad Khel in the Khaisora were arrested on our return journey, and have been sent into Miramshah.

Copy of a letter, dated the 9th December, 1901, from Captain C. P. DOWN, Political Officer, Tochi Valley, to W. R. H. MERK, Esq., I.C.S., C.S.I., Commissioner on Special Duty.

In reply to your telegram I have the honour to state that I put down the damage done to Mahsuds by the Tochi Column as under:—

	Rs.
13 Towers at Rs. 200 each	2,600
14 Hamlets burnt at Rs. 300 each average	4,200
Grain, forage, &c., destroyed	2,000
Animals killed	500
Total	9,300

Enclosure 117 in No. 3.

Telegram from the Commissioner on Special Duty, Tank, North-West Frontier, to the Honourable the Chief Commissioner, North-West Frontier Province, dated the 16th January, 1902. Repeated to the Foreign Secretary.

Mahsuds having sent in letters of full submission asking for terms, also a deputation of Saiyids, I have replied that I am prepared to see the jirga and discuss terms, provided, as preliminary condition, that jirga brings balance in cash of fine of one lakh and all rifles taken during the blockade. I have given the jirga till the 21st instant to send me a letter in reply to mine. I hear that the jirga meets to-day or to-morrow.

Enclosure 118 in No. 3.

Telegram from the Commissioner on Special Duty, Tank, North-West Frontier, to the Honourable the Chief Commissioner, North-West Frontier Province, dated the 22nd January, 1902. Repeated to the Foreign Secretary.

Mahsud jirga having notified by letter and deputation that they accept of preliminary conditions, I have given them till the 1st Zilkad, corresponding to the 9th February, to comply. The deputation suggested permission to borrow the cash in British territory, which I refused. As the troops require a rest, and as we must in any case wait for the heavy winter snows which have not yet fallen, the delay is convenient on other grounds. Proposals for final settlements will be despatched to-morrow.

No. 4.

Telegram from Viceroy to the Secretary of State for India, dated the 18th January, 1902.

Foreign. Mahsud jirga has sent in letters of submission asking for terms. Merk has replied that he is prepared to see jirga and discuss terms, provided, as preliminary condition, jirga brings in balance of fine and all rifles taken during blockade. He has given them till 21st January to reply.

No. 5.

Telegram from Viceroy to the Secretary of State for India, dated the 23rd January, 1902.

Foreign. My telegram of 18th of January. Mahsud jirga have notified acceptance of preliminary conditions, and Merk has given them to 9th of February to comply.

No. 6.

Telegram from Viceroy to the Secretary of State for India, dated 6th February, 1902.

It is expected that the preliminary conditions referred to in my telegram of 23rd January will be complied with by the 9th February. The Mahsuds are trying hard to fulfil them. When they have complied with these terms that before the blockade is raised they must surrender certain named outlaws and must restore all animals looted during the blockade: This done, the accounts against them would be regarded as closed. As to our future relations with the tribes the matter will have subsequently to be discussed. Unless the tribes can show satisfactory proof that they are able and determined to perform their obligations, the former allowances to them will not be renewed.

No. 7.

Telegram from the Foreign Secretary, Calcutta, to the Chief Commissioner, North-West Frontier Province, dated 6th February, 1902.

To insist before blockade has been raised on all Merk's conditions, may possibly commit us to further military operations. What we require, so far as the raising of the blockade is concerned, is the full performance of our original demand, plus reasonable reparation for offences committed during blockade, due allowance being made for the damage that we have recently inflicted. Any further demands from Mahsuds will, preferably, be a matter of bargain, in connection with the grant of allowances to the tribe. Applying these principles, the Government of India consider that, in addition to the preliminary conditions accepted by the Mahsuds, namely, payment of balance of fine in cash and restoration of rifles taken during blockade, Merk should demand surrender of outlaws, and restoration of animals carried off during blockade up to the end of November, 1901. The jirga can be told that when these four conditions are accepted, and fulfilled, the blockade will be raised, and the account against the Mahsuds will be regarded as closed. When blockade has been raised our future relations with tribe will be settled. On this point Merk should tell jirga they must supply us with clear proof of their sincerity, and of their ability and determination to enforce order before any allowances are fixed.

No. 8.

Letter from the Chief Commissioner of the North-West Frontier Province to Secretary to the Government of India in the Foreign Department, dated 6th February, 1902.

I have the honour to submit, for information, a copy of a note written by Mr. Pipon, Assistant Commissioner, who was for two years in charge of the Tank Sub-division. At Dera Ismail Khan and Bannu, as already reported in my No. 9 P., dated the 2nd January, 1902, I heard complaints of Mahsud terrorism on all sides, and later in talking over the subject with Mr. Pipon, I asked him to give me a note of what he knew of it by his own experience. His note gives some idea of the intolerable state of affairs which existed on the Dera Ismail Khan border.

Annexure.

Note by P. Pipon, Esq., Assistant Commissioner, dated the 1st February, 1902.

I have been asked to illustrate the attitude of the Mahsuds during 1899 and 1900, while I was Assistant Commissioner at Tank. During those years, until the commencement of the blockade, the terrorism systematically created by the Mahsuds was marked. Apart from the unprecedented number of raids and outrages, this terrorism penetrated to the ordinary avocations of not only the zamindars of the border, but also to the Border Military Police, the Police, and even higher Government officials. There are plenty of statistics dealing with raids. The other effects were less definite, more insidious, and could naturally be observed only by those on the spot. I will try to recollect as many illustrations as possible, but these are perforce only scattered instances dependent on memory.

It would of course be an exaggeration to say that the Mahsuds ever attempted directly to intimidate British officers: they were far too clever for this. But they actually did intimidate superior native officials. Bhanju Lal,

Tahsildar, told me that on one occasion, during the hearing of a case in his Court, a Mahsud deputation had commenced with petitions and proceeded to direct threats regarding his decision of the case. Karimdad, the Naib Tahsildar, who was deputed to superintend the demolition of a tower illegally erected by Fatteh Khan, Shingi, near Musalli, went long afterwards in fear of Fatteh Khan's revenge. Similarly, the police treated the Mahsuds entirely differently from other offenders. A notorious raider, Tuman, Chuhand Khel, was got in; I was away at Sheikhbuddin at the time, and Deputy Inspector, Thana Ram, let him go rather than remand him to custody. Mr. Grant will recollect the same official, during the Shingi baramta, demurring to the handcuffing of arrested Maliks. Yet Thana Ram was a most excellent police officer generally; I have seldom met a better. In the Gumal Thana, I have reason to believe, bands of armed Mahsuds used consequently to stroll round the Miani lands, looting crops as they pleased. The Mianis would not report these at the time, but send in belated petitions in the hopes of getting some monetary compensation out of Government when tribal cases were settled. Neither the police nor the Border Police did anything to check this. Practically no cases under the Arms Act were ever sent up from the Gumal Thana. Notwithstanding this, I believe armed Mahsuds were everywhere.

I was confirmed in this view by an incident in November, 1899, when I happened to be riding to Murtaza at a time when tongas do not ordinarily pass. I met a Mahsud carrying a gun down the high road in broad daylight. He was arrested, proved to be a well-known badmash, and was sentenced to nine months' imprisonment. I do not believe for a moment that, had the police in any way attempted to enforce the Act against Mahsuds, such an occurrence would be possible. Indeed, before the beginning of 1899, the Arms Act seems not to have been enforced at all against Mahsuds. When I accompanied Mr. Grant in the Shingi baramta (7th February, 1899, so far as I remember), any number of valuable rifles were found in the Mahsud houses. These must have been "carried." It was shortly after this that attention was directed to the stringent enforcement of the Act against Mahsuds. The orders then issued were always alluded to by the police as the "new orders about Mahsud arms."

The Border Military Police again were useless from fear. During these two years, so far as I know, not one Mahsud was ever killed or even wounded by the Border Military Police, and this in spite of the Zam massacre, the shooting of four Border Military Police sepoys at Wana, and the many rifle thefts. It was well known that no Border Military Police sepoy would ever shoot a Mahsud. He would fire, but be careful to miss.

It was generally a recognised fact that the Mahsuds had become more and more dangerous of late years. I have had many conversations with our own Maliks on the subject, and they attributed the fact to their receiving large allowances with which to buy rifles, to the disarmament of British subjects, to the invariable consideration shown to Mahsuds of all classes in British territory, and to the Mahsud colony. The last-named scheme gave every Mahsud "badmash" an explanation for his presence; it afforded a perfect rendezvous for raiding gangs, and a handy repository for arms and stolen property. Beyond Dabra the road was almost as unsafe as beyond Murtaza. Besides this there is no doubt the colony had the worst influence on surrounding clans. It was, as a Gundapur Khan* dryly described it, a "school of badmashi opened by Government for the instruction of our young men."

* K. S. Haji Kalandar Khan.

It was of course when a large jirga was in, that the Mahsuds' conduct was the most overbearing. Thefts were then rife, but the jirgas had to be conciliated. My kitchen was broken into and a man stabbed within 20 yards of my bungalow. Mr. Gee's horse clothing was looted, the serais were broken into, and the shops in Tank bazar pilfered just as the Mahsuds pleased. Two cases were brought before me in which the Hindu shop-keepers had rushed off to the police, but on being confronted with the Mahsud prisoner in Court, refused to open their mouths against them, evidently in abject fear. As the jirga discussions were over, I had both the Mahsuds flogged. But

shortly before this the Commissioner had instructed me not to take up a case against a Mahsud under the Arms Act, owing to the jirga. This was in March, 1900.

I remember two instances showing how very largely even prominent men were affected. I had appointed Choka Ram, our only Hindu Lumbardar of the Sub-division, upon a committee to assess the value of improvements made by Mahsud tenants in the Utar Colony; he implored me, in the most abject way, to excuse him, admitting he was too much frightened. Choka Ram is a most respected man, an ex-Kanungo, and very often referred to for an expert opinion on valuing crops, &c.

A far more striking instance was an occasion when, to my intense astonishment, Ghulam Muhammad of Chaddar came up to give security for a Mahsud badmash under section 110, Criminal Procedure Code. Ghulam Muhammad had the best reputation in the sub-division and was a man who was trusted in criminal jirgas to stand out against the most influential interest and intimidation. I can remember now his bitter shame and humiliation when I asked him if he was giving the security willingly, and he replied, "do you really *believe* I should ever do it willingly?"

I attribute the assistance given in raids to Mahsuds by border villages almost entirely to fear and disarmament. In one case I arrested some of the Koti Sheikhs who had seen the Mahsuds firing on Girni post. Though they were told they would be imprisoned till they disclosed the names of the offenders, they preferred any imprisonment to th consequences of informing against Mahsuds. Their position was, it is fair to say, peculiarly exposed.

I have mentioned the tendency of Mahsud Maliks to constitute themselves a final Court of Appeal. On one occasion they gave me a petition, demanding that I should decide a civil land case between Mianis in favour of one side. On another occasion a telegraph chaprassie applied for the settlement of a case under section 10, Frontier Crimes Regulation. The Deputy Commissioner definitely refused this. After the order was delivered, an application from the Mahsuds appeared demanding that the case should proceed on the ground that the man was their "hamsaya." Personally, I found the only way to stop this practice was to tear up the petition publicly and put the original litigant on security; but this was regarded as an innovation; and I have heard a petition of this sort on behalf of an outsider convicted under British law listened to in jirga, and hopes held out that something might be done to propitiate the jirga.

I think the attitude of our own subjects towards the Mahsuds was due not only to fear of the tribe but also to fear of Government action. Rightly or wrongly, there was a prevalent idea that all Mahsuds were privileged persons, to offend whom would be to offend the authorities. They were exempted from all annoyances, stamp duty on petitions, begar and all other burdens. Even in the case of the joint irrigation labour performed by all villages irrigating from the Gumal dams, the Mahsuds Colonists were exempt and their share performed by British subjects. Mr. Gee mitigated this subsequently by helping the zamindars with a grant from the Colony savings, but it was never expected that the Mahsuds should do any work. The whole feeling as to Mahsud privileges is difficult to describe and illustrate. When I first came to Tank, even the chaprassies used to announce that a Mahsud was waiting, in a manner that showed all other work, however important, was to be thrown to the winds. When I refused to let Mahsuds interrupt the Court on all occasions, they complained on the subject to the Political Officer.

Another extraordinary privilege allowed to the Mahsuds was that of carrying arms (of all kinds) along the eight miles of road from the Zam pass to Tank. Consequently the road was utterly unsafe and dakaitis were common. I remember several cases now. The ridiculous feature of the system was a Hindu shop-keeper carrying a dagger on that road was tried under the Arms Act, while a Mahsud badmash carried his dagger freely.

This was subsequently put a stop to.

P. PIPON.

Muhammad Afsul, the Gidi Khel Malik, once told me (quite politely) that I was mistaken in thinking Mahsuds in British territory were to be treated like other persons; he went on to say that he quite realised the power of Government, but was aware that Government did not want the expense of opposing Mahsuds, and found it better to propitiate them. These remarks related to an offence committed by a Mahsud in British territory, and I believe they were sincerely believed by the speaker.

No. 9.

Telegram from the Commissioner on Special Duty, Tank, to the Chief Commissioner, North-West Frontier Province, dated the 9th February, 1902. Repeated to the Foreign Secretary.

An enormous jirga, reported 5,000 strong, being said to be on its way to-day to Jandola. I sent the Political Officer, Wana, there this morning to stop it four miles from Jandola, and to ascertain if it had fulfilled the preliminary conditions. He telegraphs that no exact information can be obtained, as the cash has not been pooled in one fund or even three funds, but that the people not trusting each other have all brought their own quota, and that any attempt at making them put in the cash in a lump sum will lead to a break up of the jirga and wreck the settlement. I have, therefore, instructed him to take the cash and rifles as they are brought, which will require two or three days by which time we shall know if preliminary conditions have been complied with, so that I can see the jirga. A number of women's ornaments have been brought, and I have had to send up a silversmith to Jandola to value them. Political Officer reports jirga is really desirous of peace, but cannot help itself in arranging to pool the cash.

No. 10.

Telegram from the Commissioner on Special Duty, Jandola, to the Chief Commissioner, North-West Frontier Province, dated the 23rd February, 1902. Repeated to the Foreign Secretary.

By this evening the whole fine and 60 rifles have been received. A number of Mahsuds anxious to enlist in the Militia appeared to-day under the impression that the blockade was over. They were told to wait.

No. 11.

Telegram from the Commissioner on Special Duty, Jandola, to the Chief Commissioner, North-West Frontier Province, dated the 24th February, 1902. Repeated to the Foreign Secretary.

The account stands as follows:—Of the fine, Rs. 12,750 have been paid in cash and ornaments, and for the balance of Rs. 12,250, I hold breech-loaders, value Rs. 14,050, of which the redemption is already commencing. Of the 70 rifles which we charge the Mahsuds as having taken during the blockade, they admit 65. Out of these, up to date 31 identical rifles have been surrendered, plus 30 substituted, or 61 in all. Substitutes have been given, because some rifles have been sold out of Mahsud country, others have

been taken to Birmal by the fugitives, and others again, although known to be somewhere in the Mahsud country, have not been traced to individuals, those who are charged with having them denying the accusation and charging others. These substitutes are all Government rifles, and are given Snider for Snider, Martini for Martini. All these substitutes have been passed by the regimental armourer and regimental officers here, and are as good as, and in some instances better than, the missing rifles. Under the circumstances, I see no particular object in insisting upon the surrender of identical rifles which would cause great delay. The substitutes being equal to the missing rifles, one rifle is as good as another, and as regards the bad characters, the tribe will recoup itself at its own time and in its own way, so that the bad characters will not benefit by our taking substitutes. As regards the five rifles not admitted by the Mahsuds, they were stolen generally at night in and near the Gomal, where Powindahs and Darwesh Khel are not above getting hold of rifles. These five rifles have not been seen in Mahsud possession, and we have nothing more to go upon than the reports of informers, who, in the cases of two rifles, were unable to give any names of thieves. These five rifles must be considered doubtful, and in their case, I think, the best plan is to take security now for their surrender if hereafter the tribe is found guilty, and to strike them off if, on further enquiry, the jirga clears the tribe by oaths or by proof. If above is approved, I will see the jirga as soon as 65 rifles have been put in and security given for the doubtful five rifles. Addressed Chief Commissioner; repeated Foreign.

No. 12.

Telegram from the Commissioner on Special Duty, Jandola, to the Chief Commissioner, North-West Frontier Province, dated the 26th February, 1902. Repeated to the Foreign Secretary.

The preliminary conditions are now fulfilled as indicated in my previous telegrams. The jirga have just sent me a message begging for the blockade to be taken off, and promising to carry out any further terms there may be. I have not yet of course mentioned what further terms there are. The jirga adds that, if it fulfils further terms after the blockade is now raised, the tribes and bad characters will realise that the jirga is active of its own motion, and not under pressure. If the blockade is now taken off, I cannot say how far the jirga can and will fulfil terms, but the restoration of live-stock carried off during the blockade is relatively a small business and can be clinched by taking hostages for the purpose. The matter of the British outlaws is more serious. There is this that, if the jirga act of their own motion about the outlaws, it will naturally have a deeper and more lasting effect than if the jirga acts under compulsion. As regards the Mahsud raiders who have fled to Birmal, there are indications that the jirga seem to have secretly passed sentence on them should they return to Mahsud country and come into the hands of the Mahsuds. This, at any rate, is the present frame of mind of the jirga about these fugitives. But I cannot, of course, guarantee that, if the blockade is now raised, the British outlaws will be given up. Hostages to this effect could be taken, but the Mahsuds know that it is against our principles to ill-treat hostages in event of failure to keep promises for which the hostages are sureties. Quite possible request of jirga is prompted by desire to raise its status and importance by showing tribe that its petitions are acceded to by Government. Anything that gives the jirga greater weight is a gain, but the point is, if the blockade is now raised, will they stick to what they say now; or, if they do stick to it, can they effect what they wish? On this point I cannot speak with confidence. Addressed Chief Commissioner; repeated Foreign.

No. 13.

Telegram, No. 602 F., *from the Foreign Secretary, Calcutta, to the Chief Commissioner, North-West Frontier Province, dated the 28th February,* 1902.

Proposals in Merk's telegram, February 24th, are approved, and security, but not hostages, may be taken for five rifles which are not definitely brought home to Mahsuds. With reference to Merk's telegram 519 B. of 26th February, Government of India ordered in my telegram 383 F., February 6th, that four conditions must be accepted and fulfilled before blockade would be raised. Only the two preliminary conditions have as yet been complied with; the other two, namely, restoration of animals taken during blockade and surrender of outlaws, must be fulfilled before Government of India can agree to withdraw blockade. Merk should now see jirga and explain position.

No. 14.

Telegram from the Chief Commissioner, North-West Frontier Province, to the Foreign Secretary, Calcutta, dated the 2nd March, 1902.

In face of Government of India's orders received in your No. 602 F., the best course seems to be for Merk to announce the fourth term with others, and, should it prove incapable of fulfilment by the absconding of individuals from Mahsud country, it must rest with jirga to prove to satisfaction of Government their inability to prevent this, and to give guarantee of arresting and handing them over should they return. This would have the effect of ridding Mahsud country of class referred to, which is important and would save a deadlock.

No. 15.

Telegram from Viceroy to Secretary of State for India, dated the 3rd March, 1902.

Mahsuds have now complied with preliminary terms, and Merk has been instructed to see jirga and tell them the further conditions we require before blockade will be withdrawn. Please see our telegram 6th February.

No. 16.

Telegram, No. 647 F., *from the Foreign Secretary, Calcutta, to the Chief Commissioner, North-West Frontier Province, Peshawar, dated the 4th March,* 1902.

Your telegram, dated 2nd March. The terms prescribed by Government preliminary to raising blockade are those that you proposed, and are considerably less onerous than those that Merk suggested. Government have no wish to impose impossible conditions, and your proposed instructions to Merk in your telegram above quoted are approved. The sooner Merk can see the jirga now the better. We wish to know what they have to say, not only in

regard to performance of conditions preliminary to raising blockade, but in regard to general settlement and guarantees for future good conduct. Addressed to Agent, Governor-General, Peshawar, and repeated to Mr. Merk.

No. 17.

Telegram, No. 458 B., *from the Commissioner on Special Duty, Jandola, to the Chief Commissioner, North-West Frontier Province, dated the 5th March,* 1902. *Repeated to the Foreign Secretary.*

Have seen jirga. Rumours were started, it seems, by neighbouring tribes hostile to Mahsuds, in order to break up the jirga and bring them to grief. After I had announced the terms, the jirga at once asked about such outlaws as had bolted, to which I replied as authorised. They then said that they had been told at the outset, November, 1900, and again last May, that on payment of the fine the blockade would be taken off, and now the fine and rifles as well had been put in and there were further terms; how could they be sure that, when these had been fulfilled, there would not be more terms again. To these I replied with the whole history of the blockade, showing how Government had kept faith, but the Mahsuds had not, and how especially they had broken their promise of the 28th May to pay and not to raid. They begged most earnestly that the blockade might now be taken off, promising security for fulfilment of the terms to-day announced. It seems clear that they do mean to stand well with Government, and there can be no doubt that almost their only thought is for the raising of the blockade for which they are intensely impatient. The Maliks observed reasonably enough that, even if the security they offered failed, it would still be easy to enforce the terms by a baramta of Mahsuds and of their animals in British territory, which, it is true, could be done any day if the blockade is raised. They gave spontaneously satisfactory assurances about Mahsud bad characters for whom the whole tribe would be responsible in future and whom they would punish as regards the past. Their first object is to get the Mahsud fugitives back from Birmal in order to obtain the stolen rifles with them, for which they have given substitutes to us. After this they will deal with them in their own way. I really think, if the jirga gives us a sufficient number of jirga prisoners as security for fulfilment of the terms, that there will be no danger of non-fulfilment. We have plenty of other security as well in the ease with which a baramta could be made. The past three weeks have shown that jirga prisoners constitute a very efficient security. If we have good security, there seems no object in prolonging the blockade. The jirga consult together to-day, and will give an answer to-morrow.

No. 18.

Telegram, No. 184, *from the Chief Commissioner, North-West Frontier Province, Peshawar, to the Commissioner on Special Duty, Jandola, dated the 6th March,* 1902. *Repeated to the Foreign Secretary, Calcutta.*

Your 458 B. regarding security. If Mahsuds give tangible security, such as rifles, which would be tantamount to returns of live-stock and satisfy us as regards surrender of outlaws, I shall be prepared to recommend Government to remove blockade, which would have advantages for Government as well as Mahsuds. Otherwise, I do not think we should as yet remove pressure of blockade, for it is important that Mahsuds should realise that, though Government do not desire to be unduly hard on them, our future policy will

be a firm one. As to assurance given by jirga regarding tribal bad characters, the opportunity is a good one for impressing on them that practical proof of these assurances in form of definite action now against some such character and in finally breaking up the gang of bad characters and outlaws who have hitherto taken shelter with the Mulla Powindah will be the best recommendation that can be made to Government on their behalf. When the question of tribal allowances comes to be considered, jirga must be reminded that, after their past misbehaviour, Government will naturally require some such guarantee besides verbal assurance.

No. 19.

Telegram, No. 673 B., *from the Commissioner on Special Duty, Jandola, to the Chief Commissioner, North-West Frontier Province, dated the 6th March,* 1902. *Repeated to the Foreign Secretary.*

I have to-day again seen the jirga. Yesterday the jirga despatched 200 chalweshti for arrest of outlaws and their belongings. They have settled to punish with a fine of Rs. 800 any Mahsud guilty of connivance at escape of these outlaws from the country. There are no outlaws from Tochi, Wana, Dera Ismail districts. Deputy Commissioner, Bannu, has given me the names of seven men, of whom Nabi Baksh, the worst, went off to Birmal in December. As regards animals to be restored, the jirga offer jirga prisoners in sufficient numbers, which is good security. There is a great difference between hostages demanded by us and jirga prisoners put in voluntarily of their own motion by the jirga. In the first case, a tribe selects men of as little consequence as it can, and when pestered by the relatives of the hostages, shifts the responsibility on to us. In the second case, the jirga knowing very well whom to seize, selects the proper men, and is directly and solely responsible to their friends for their detention. The seizure of jirga prisoners had a surprising effect upon the recusant Shaman Khel and Shabi Khel last month. The value of the animals to be restored is about Rs. 15,000, and it will take about a month to get them in. If I were to demand 50 rifles as security, it would take a month to get them. The security being good, it seems needless expense to prolong the blockade for a month. The jirga represented very respectfully but firmly that, although they accepted and would fulfil the terms announced yesterday as far as they could, in their opinion the tribe was being asked to do more than they had been led to expect. They said that they had been told all along that, if they paid the fine, the blockade would be removed, and if they misbehaved during the blockade, we should make reprisals. Now they had paid the fine and besides 65 rifles, and in addition as good as paid the animals carried off, and further had been severely punished for their misbehaviour during the blockade, and that they, having now, as it were, completed more than their share of the matter, it was just and fair that we, on our part, should now complete our share by raising the blockade. This is their view and there is force in it, although we have at no time said we did not reserve liberty of action. Your telegram, 184, of to-day. The Mahsuds make no allusion to themselves as to further want of firmness in dealing with them. They have suffered more now than in the three expeditions of 1861, 1881 and 1894 together; but, as I have previously represented, punishment alone will not keep them straight in future. The redistribution of allowance according to true political power in the tribe, its management by and through the whole jirga, ignoring individuals, whether they be Maliks or Mulla Powindah, the enlistment of Mahsuds in the Militia and the army and their employment on the Wana road and other works, combined with the memory of the blockade and its measures, will give a reasonable hope of reforming the tribe. The leading tribal bad characters are in Birmal, and so long as they are there, the jirga can do no more about them than give

every assurances. Mulla Powindah sent a letter yesterday which was delivered in jirga, and in which he asked if he were wanted, evidently wishing to be summoned and the jirga to be postponed till his arrival. Also he sent a message that, if not wanted, he would go to Birmal. To this I replied to the satisfaction of the jirga that I refused to deal with any Mahsud except in open jirga, which any Mahsud was at liberty to attend, if he chose to come in time for the jirga meetings. To-day a Shabi Khel Sheikh of his tried in my presence to introduce discord into the jirga, but was put down by it. The less we notice him, the less important in our eyes will he seem to himself and to the tribe, and the sooner will he find his proper level. It seems to me perhaps risky to say much at present about the tribal bad characters and the Mulla to the jirga, or the tribe may gain the power to which allusion is made in Foreign telegram 383 F. of the 5th ultimo. The great anxiety of the Mahsuds for the removal of the blockade cuts two ways; delay in removing may serve as a lever for the execution of conditions; it may also induce impatient hot-headed fools, or give chances for men who wish to discredit the jirga, to commit some outrage which will throw everything back and may have far-reaching consequences. At this stage this would be deplorable. For all these reasons, I ask for permission to raise the blockade the day after to-morrow, if to-morrow the jirga give good and sufficient jirga prisoners as security for the animals.

No. 20.

Telegram, No. 192, from the Chief Commissioner, North-West Frontier Province, Peshawar, to the Foreign Secretary, Calcutta, dated the 8th March, 1902.

Following correspondence with Merk repeated for orders. Chief Commissioner's No. 186:—*Begins.* Your 673 B. How are we to be satisfied regarding action of chalweshtis regarding outlaws? If jirga genuinely mean to act up to terms, why cannot they hand in 25 good rifles as security? This would suffice accordingly to valuation of animals. We could only treat jirga prisoners as hostages. Is not delay now in raising blockade preferable to risk of further trouble in Government having possibly to make baramta later? If 25 good rifles are given in, I shall be ready to advise Government to raise blockade. *Ends.* Commissioner on Special Duty, No. 674 B.:—*Begins.* Your 186. We must trust the jirga in this matter, and if they do not get hold of the outlaws, at any rate the outlaws will have to clear out, which, as you say in your 173 of 2nd instant, is important, and the jirga have already promised to exclude them permanently if they should get away. It is no good hanging up the whole business and incurring risk of further grave complications on account of six miserable outlaws. 50 rifles represent the value of the animals, not 25. The animals have to be given up by the people who took them, and it takes time to compel men to pledge their rifles for others. One Mahsud will naturally not pledge his rifle for another Mahsud without getting tangible security from the latter, and all this involves great discussions, many transactions, and delays as great as getting in the animals themselves. It does not matter how we treat the prisoners. They are not given as hostages, but as prisoners to be kept in prison, and you have seen what effect is produced by the jirga seizing men. No baramta can be required if we have these prisoners. The fact is that the situation has now come to a stage when we shall drive the Mahsuds too hard by insisting upon relatively unimportant details. I can see this from my conversations with the jirga. The bulk of the tribe undoubtedly expected that payment of the fine, plus undergoing our reprisals for their misbehaviour, would terminate the blockade. It came as a shock to the tribesmen that more was wanted by us. Had the immense pressure been available, which was in my mind when I made my proposals about terms, the feelings of the Mahsuds would not have mattered sixpence; but now they do matter very much; that is the crux

of the whole position. I must tell you that there is danger. The jirga has been at it now since the 9th January, and they are sick and exhausted. I believe them to be perfectly honest in their promises to give up the cattle and in the security they offer. If we make things too difficult now for them, they and the tribe will get it into their heads that we mean one way or the other to have a rupture, which is being industriously drummed into them from all sides. If they once think this, then there is an end of a peaceful settlement. We have got a great deal and there is no use in throwing it away for a little. I repeat that delay is very dangerous. If matters go now so that hostilities break out again, the power of the jirga, which we painfully have re-established, will be destroyed, and, what is worse, the Mahsuds will not treat with us again. *Ends.* With reference to the latter. No. 674. Accepting Merk's view that the tribe is honest in submission, I recommend Government to receive jirga prisoners as security for restoration of animals, the collection of which must necessarily take time, and to raise blockade. Despatch of chalweshtis to arrest outlaws may be accepted as proof of good faith of jirga, and will have effect of clearing country of troublesome class. I do not in the least understand Merk's allusion to withdrawal of immense pressure as affecting terms, unless he means that new imposition of his originally proposed terms has weakened our position. The political position has only changed in that we are in a more advanced stage and no military pressure has been withdrawn. If Government accept these proposals for raising blockade, I propose going to Jandola to take opportunity of interviewing jirga before they are finally dismissed.

No. 21.

Telegram, No. 699 F., *from the Foreign Secretary, Calcutta, to the Chief Commissioner, North-West Frontier Province, Peshawar, dated the 8th March*, 1902.

Your telegram 192 of 8th. The Government of India agree to your proposals, viz., that prisoners should be accepted as security for restoration of cattle and that blockade should now be raised. But, when you see the jirga, it is advisable to stipulate that the cattle should be restored within a reasonable period, failing which Government reserve right to seize cattle in their place. You should also explain to them that, although relying on their good faith Government will now raise the blockade, the Government reserves the right to make reprisals when and where it pleases, if the outlaws are in the country and are not arrested, or if, having left the country, they are allowed to return.

You might take the opportunity of your interview with the jirga to discuss the question of allowances and the consideration which the jirga are prepared to offer in return, and inform Government of the result.

No. 22.

Telegram, No. 685 B., *from the Commissioner on Special Duty, Jandola, to the Chief Commissioner, North-West Frontier Province, dated the 10th March*, 1902. *Repeated to the Foreign Secretary, Calcutta.*

I have fully explained to the jirga the contents of your 197 of 8th with Foreign 699. They understand thoroughly. As regards British outlaws, if they are not arrested, they have promised to exclude them permanently from Mahsud territory, and in future not to harbour any outlaws whatever from

British territory or the protectorates. They have accepted full tribal or sectional or individual responsibility for offences in future as we choose; also that it is the business of the tribe to control its members. They further engage not to give passage through Mahsud territory to such bad characters, whether Mahsuds or British outlaws, as remain in Birmal. They earnestly begged for some means of livelihood to be provided for them, to which I replied that their country held plenty of grain and live-stock, but that Government would permit enlistment in the South Waziristan Militia, and, when the complement there was full, also in the Army, and that Mahsuds would be permitted to work on the Wana road and other works. They asked for land, to which I said no land was at present available; but, if the Pabarpur-Dera Ismail Khan canal were made, the question might possibly be considered by Government, if land were available and their behaviour good; but that I could not guarantee or promise anything about land. I pointed out to them how other frontier tribes benefited by entering the service of Government and by good conduct, giving Afridis and Mohmands and Yusufzais as instances, which was corroborated by members of these tribes serving in the 1st Punjab Infantry and present as my escort. The jirga have given in 93 good prisoners for the restoration of the cattle within a month. The jirga after the Id reassembles at Tank on the 24th instant to settle distribution of allowances, and any time after that will suit for your meeting with it whenever convenient to you. The blockade will be raised this evening. I sincerely hope that future relations with the Mahsuds will be more stable and happier than they have been in the past.

No. 23.

Telegram from the Commissioner on Special Duty, Jandola, to the Foreign Secretary, Calcutta, dated the 10*th March*, 1902.

With permission of Government the blockade is raised to-day, and all restrictions upon our people and the Mahsuds in connection with the blockade are withdrawn. Addressed to all concerned.

No. 24.

Telegram from Viceroy to Secretary of State for India, dated the 12*th March*, 1902.

Our telegram in the Foreign Department, dated 3rd March. Mahsud blockade was withdrawn on 10th, jirga having given security for restoration within a month of cattle looted during blockade and for arrest of outlaws. Jirga promised to permanently exclude from Mahsud territory any British outlaws who may escape immediate arrest by flight beyond tribal limits.

No. 25.

Telegram, No. 758 F., *from the Foreign Secretary, Calcutta, to the Chief Commissioner, North-West Frontier Province, Peshawar, dated the* 13*th March*, 1902.

I am to ask you to communicate to Mr. Merk His Excellency the Viceroy's appreciation of the energy and ability with which he has conducted the Mahsud blockade, and His Excellency's congratulations on its successful termination.

No. 26.

Telegram from the Chief Commissioner, North-West Frontier Province, Peshawar, to the Foreign Secretary, Calcutta, dated the 14th March, 1902.

Your 699 F. Mahsud jirga, whom Merk was obliged to permit to go to their homes as they had been a long time with him, reassemble on the 24th instant with reference to allowances. Allowances were already promised to jirga before blockade—*vide* correspondence paragraph 9 of Merk's letter No. 748 of 9th October, 1900; paragraph 2, your letter No. 2621 of 29th October, 1900; and Merk's telegram No. 550 C., dated 8th November, 1900. Regarding the considerations now to be given by tribe in return for allowances, Merk's telegram No. 685 B. of 10th instant describes what the jirga have agreed to. It is difficult to see what more can be expected from them. This, of course, will be reduced in writing and signed by the jirga, and is as much as we can obtain in the way of guarantee. If Government agree to this view, it remains only to announce definitely the grant of their allowances when the jirga reassembles and discuss the matter of distribution.

No. 27.

Telegram from the Chief Commissioner, North-West Frontier Province, Peshawar, to the Foreign Secretary, Calcutta, dated the 15th March, 1902.

Your 758 F. Merk wires kindly convey to His Excellency my grateful thanks for his most kind message which I value deeply.

No. 28.

Letter from the Chief Commissioner of the North-West Frontier Province to the Secretary to the Government of India in the Foreign Department, dated the 27th March, 1902.

I have the honour to offer the following remarks on Mr. Merk's letter No. 817 B. of 20th March, a copy of which has been submitted direct to the Government of India.

2. I fully share Mr. Merk's satisfaction at the success which has been obtained. This success may be summarised as the realisation from the tribe of the fine for which the blockade was imposed, the wiping off by retaliation of the account run up since the blockade began, the restitution of rifles and cattle stolen during the blockade, and finally the compulsory representation of the tribe, in face of internal feuds and factions, for the purpose of dealing with Government.

3. It must not, however, be lost sight of that the passive blockade from December, 1900, to November, 1901, failed in its object. For, while during this period some Rs. 75,000 were paid in cash and kind by the tribe, the new penalties incurred by the tribe during that period greatly exceeded the amount paid in: and by July, 1901, there was obviously no further intention on the part of the tribe of paying any further sum, and matters had reached a political deadlock.

4. This position entailed the blockading troops being employed in active operations against the tribe. These operations consisted in the simultaneous movement of small columns from several directions for a few days at a time and without warning. While eminently successful in their object, namely, the punishment of the tribe, they had the additional advantage of entailing no expenditure in the country itself for supplies or the making of roads, and kept the Mahsuds uncertain from day to day as to what the next move would be. It may be here noted, however, that this particular method of coercing the Mahsuds was due greatly to their peculiar geographical position in relation to the points held by us, in the Tochi, on the border of the District of Bannu, at Jandola, in the Gumal and at Wana, which enabled us to strike from three sides at the same time, while the fourth side was held by a tribe inimical to the Mahsuds and during winter presented physical difficulties against retreat into Afghanistan. Having regard to these special conditions it is perhaps unnecessary to remark that this system of coercion, successfully applied on the present occasion, must not be accepted as one which can necessarily be employed with equal success against all the tribes on the frontier. Ordinarily speaking, the punitive expedition remains and will remain as the best resource for enforcing peace on the frontier. In the case of the Mahsuds any further operations must have assumed the form of an organised expedition or series of small expeditions moving into the country and out again after inflicting such damage as was possible on the tribe.

5. Without being over-sanguine as to the future, the present settlement with the Mahsuds is a genuine one, and on this ground Government may have fair hopes that amicable relations with the tribe as a whole may be maintained any way for some time to come.

It is hopeless to expect that there should be no trouble with a tribe whose record from all time has been one of thieving and raiding and who for years past have terrorised their neighbours, and it may be that restless and turbulent spirits in the tribe may again prevail.

The main point now to be seen is how far the establishment of a political reform in the internal administration of the tribe, which has been forced on them for the time being by stress of circumstances, may prove to be real and permanent. This can only be ascertained by actual experience. Doubtless a great deal depends on whether we can assist the tribe to a distribution of the allowances sanctioned by Government which will be satisfactory to a strong majority who will then find it worth their while to maintain tribal discipline which will result not only in a check on the commission of offences but also in the prompt settlement of such as may occur.

6. Turning to the individual work of officers and men engaged on the blockade, I can heartily endorse all that Mr. Merk has said of the services of Mr. Lorimer, the late Captain Down, Mr. Johnston, Captain Bowring and others mentioned by him. I must take this opportunity of recording my sense of the loyal, energetic and capable manner in which Mr. Merk himself, who remained on Special Duty after the formation of the North-West Frontier Province to carry through the blockade, has discharged his arduous and responsible duties. All credit is due to him for the direction of the blockade to a successful issue.

7. I strongly support Mr. Merk's suggestion as to the grant of one month's blockade leave.

8. As to native titles I am submitting my recommendations separately.

9. As regards the khilats and rewards proposed by Mr. Merk, I think, considering that the services for which it is proposed to grant them have extended over a period of 15 months under trying conditions, the proposals are by no means immoderate, and I therefore ask that they be sanctioned.

Enclosure in No. 28.

From W. R. H. Merk, Esq., C.S.I., Commissioner on Special Duty, to the Chief Commissioner of the North-West Frontier Province. No. 817 B., Dated Dera Ismail Khan, the 20th March, 1902.

I have now the honour to submit the final report on the Mahsud blockade, which commenced on the 1st December, 1900, and terminated on the 11th March, 1902.

2. The blockade has been completely successful in the attainment of the two objects for which it was instituted. These objects were: firstly, reparation and punishment on account of offences committed before (also during) the blockade; and, secondly, the establishment of a political reform in the internal administration of the tribe; the governing organ, hitherto composed of Maliks selected and paid by us, being replaced by the old tribal jirga which, in a democratic republic, like that of the Mahsud community, is the natural, and indeed the only possible, governing agency.

3. The first object could no doubt have been attained by an expedition. The second object no expedition could have brought about; the process of reform takes time; discordant and mutually repellent elements are not readily compressed into a living whole; the leading men and the mass of the tribe require leisure to reflect, to consult and combine; the more thoroughly they have opportunity to consider the situation, the more likely is their conclusion to be deliberate and lasting. A short expedition would have swept through the country and gone out, leaving political matters much as they were. A prolonged stay of the troops in the Mahsud hills would have broken up Mahsud society, each man would have tried to make peace for himself, and the constant inevitable collisions between the troops and them would have distracted the Mahsuds and deprived the jirga of a fair chance of formation, and of growth in power and in the consciousness of power. Moreover, the presence of troops would have been a powerful incentive for those who desire a permanent occupation to endeavour to contrive it.

On all grounds, therefore, a blockade was preferable to an expedition, as a means both of penal coercion and of the rehabilitation of that paramount internal authority in the tribe without which the necessity for the annexation of the Mahsud country will be merely a question of a few years.

4. As a punitive measure, the effects of the blockade have been severe; the Mahsuds have paid a fine of one lakh (the largest fine ever paid by a frontier tribe); they have lost their allowances* for 15 months; also profits of trade and wages of labour and the pay of 250 Mahsuds in the Militia, or, at the rate under these heads of Rs. 10,000 per mensem, a sum of Rs. 1,50,000; they have surrendered 65 rifles taken during the blockade, worth at least Rs. 24,000; they are restoring animals taken during the blockade, worth Rs. 15,000; the property and live-stock lost by them during the active operations were worth about $2\frac{1}{2}$ lakhs; their total pecuniary losses have been about Rs. 5,39,000. Besides, they have lost about 130 Mahsuds killed and some 250 wounded. They have accepted full tribal responsibility; they have agreed to arrest, or, failing arrest, to permanently expel, all British outlaws and never to harbour them again. And it has been brought well home to them that the centre of their hills can be suddenly reached by troops from north, east and south, without the hope of successful resistance on their part.

* Rupees 61,000 a year.

5. It is interesting and instructive to observe the course and progress of the reform which was the second object of the blockade. For some time before the 1st December, 1900, I may say for years, there had been a deadlock of parties, our Maliks *versus* Mulla Powindah with the bulk of the tribesmen hungering for allowances at his back. Each side fought the other at our expense, and matters reached a stage at which it became imperative for Government to arrive at definite conclusions with the Mahsuds. I was accordingly directed to summon the jirga; and, in default of some reparation

to Government, viz., the payment of a fine of one lakh of rupees, to declare a blockade, with the warning of reprisals if offences were committed during it. Simultaneously, I was authorised to announce that after the blockade we should deal alone with the whole jirga and not with individuals, and that the allowances would be granted to the whole tribe (to be distributed by the tribe for the tribe) and contingent upon loyalty, good conduct and the acceptance of full tribal, or sectional, or individual, responsibility, as we chose.

The jirga was held on the 8th November, 1900, and was signalised by the complete, public and unqualified admission of the Maliks that the maliki system had broken down. In short, they abdicated.

6. The first step taken by the Maliks, after this jirga, was to consult Mulla Powindah, whom, to their disgust, they saw anxious to pay the fine. That they went to consult him is significant in view of the subsequent events that have occurred during the past two months. Nothing, however, came of their conference, and on the 1st December, 1900, the blockade was proclaimed.

7. For a couple of months the leading men hung back; there were difficulties in apportioning the incidence of the fine; there was a good deal of manœuvring between the political parties in the tribe; and some dodging by the Mahsuds to get the fine virtually reduced, while ostensibly paying it in full. Finding that petitions with this view were not listened to, and discovering that the blockade was very seriously meant and was enforced with great stringency, the jirga met me at Jandola in February, 1901, and payments commenced in earnest. By the end of May, Rs. 69,000 had been paid, including 98 rifles, 68 revolvers and 1,639 head of live-stock. I wish to note here that Mr. S. Waterfield, then Political Officer in charge of Southern Waziristan, who was entrusted with the duty of valuing the arms and live-stock, scrupulously carried out my instructions that the valuations were to be fair to Government and to the Mahsuds alike; also to complainants to whom live-stock was made over in compensation.

8. By the end of June, 1901, the sum of Rs. 73,000 had been paid, to which, in the course of the next three months, small sums, aggregating Rs. 2,000, were added intermittently. But generally speaking, payments ceased early in July, 1901. The political parties in the tribe were still at a deadlock; the jirga had not yet arisen on the ruins of the "maliki" system; and there was no central authority as yet apparent which was capable, on the one hand, of restraining bad characters and the growing impatience of the tribesmen at the increasing pressure of the blockade; and, on the other hand, of authoritatively deciding the knotty questions over the assessment of the fine that existed, especially in connection with the Shaman Khel. The Maliks, as they have since confessed, sat sulking in their homes; Mulla Powindah played his own game; in short, there was no general control. It is true that several jirgas were held among the Mahsuds during this period, but the general jirga was not yet ripe for action. Several serious offences occurred, and in August, 1901, the retaliatory measures, of which the Mahsuds had been warned before the blockade commenced, were considered. It was decided to begin with sudden attacks, and on the 25th November, 1901, and the three following days, surprise raids were carried out with the fullest success, except from Jandola. The Mahsuds were completely taken aback, and the heart for any organised general resistance, then or thereafter, was knocked out of them.

9. The blockade had now passed from the defensive into its second, or offensive, phase. This was of short duration—only 45 days. During December, several raids were effected by simultaneous small columns to which the Mahsuds opposed a resistance steadily declining in vigour and intelligence. To military students of the art of frontier warfare, the system followed on these occasions (commencing with the surprise of November) will prove a new departure, as compared with the time-honoured methods of cumbrous expeditions.

10. The pressure of the offensive blockade rapidly matured what had been silently growing—the authoritative tribal jirga. On the 9th January,

1902, the leading men and others met at Kaniguram and sent letters of full submission. In reply they were informed that, before I could see the jirga, it would have to pay in Rs. 25,000 in cash, and the breech-loaders taken from us during the blockade, 70 in number (of which, however, five are doubtful cases). On receipt of my reply, the jirga immediately set to work. In May, 1901, I reported that I had in vain urged the jirga to call out the "Chalweshtis." This is a peculiarly Mahsud institution. Chalweshtis are tribal police appointed by the jirga to carry out its orders: while doing so the Chalweshtis are inviolable, and should they cause death in the execution of their duties, the blood-feud does not lie. For many years the system had fallen into abeyance so far as Government business with the Mahsuds was concerned; and, as I say, last May the jirga would not or could not revive it. There was now no hesitation about calling them out; nor was there, as in November, 1900, any question of consulting Mulla Powindah. On pain of personal violence, he was compelled to give up rifles in his possession and in that of bad characters under his wing; the principal bad characters (whom he helped by tricking the jirga) fled to Afghanistan; and the Chalweshtis patrolled the tribe collecting the fine. On the 9th February the jirga came, 3,000 strong, to Jandola, with a considerable portion of the fine and rifles, and the balance of both was paid in by the 26th February. The Shaman Khel and Shabi Khel had been making difficulties, but both sections were coerced at Jandola with astonishing vigour and celerity by the jirga, which acted with equal resolution when it came to giving guarantees for the restoration of the cattle carried off during the blockade. With these, and the giving of satisfactory engagements in regard to tribal responsibility and the British outlaws, the conditions determining the closure of the blockade were fulfilled, and the blockade was raised on the morning of the 11th instant.

11. We have now the jirga in full strength and successfully at work in its task of controlling the tribe. Upon the existence and maintenance of this supreme internal authority depends the success of our future relations with the Mahsuds. There are no two ways about it. Given a tribe without a sufficient internal government, and it will assuredly embroil itself with its neighbour, just as any European State in anarchy becomes intolerable. The first and cardinal principle, therefore, in dealing with the Mahsuds is, I submit, the maintenance of the jirga in its present position. With a democracy of this kind, it is fatal to deal with individuals, however powerful they be. In the power and will to raid, every Mahsud possesses the *liberum veto* of Poland, and under these circumstances everything must be done by, with, and through the whole tribal jirga, if the Mahsud country is to escape the fate of Poland. This naturally involves and demands the distribution of allowances in conformity with the political power in the tribe, viz., both to the democracy and to its leaders.

12. The memory of the heavy punishment they have received, though effective, will not suffice to ensure future satisfactory relations with the Mahsuds. The traces of every flogging wear off after a time. The punishment will of course not be soon forgotten; still less likely are the Mahsuds to cease to remember how helpless they are against attack all round their country; and should it ever become necessary hereafter to resort to military pressure, probably the mere arrival of troops at Wana, Jandola, Jani Khel and Datta Khel will bring them to their senses. But it is better to avoid that necessity. Subject to the application of the cardinal principle which I have mentioned above, I believe that the enlistment of Mahsuds in the Militia and in the Army, employment for them on public works in the neighbourhood of their country (they are excellent labourers, as good as Hazaras), frequent and close touch of the Political Officer with the jirga, and a system of short accounts in connection with offences, will give a very reasonable hope that our relations with the tribe will be more stable and happier than they have been in the past. It would be idle to expect that there will be no offences, as idle as to anticipate that burglary will ever be extinct in London. But there is a wide difference between the normal crime of a border tribe and those offences and that temper that have a political motive or are dictated by hostility to Government. As regards normal crime, the system hitherto

in force on the Derajat frontier has been one of long accounts which have made very short friends. If my proposal (about to be made) is accepted, that the tribal allowances shall be paid quarterly, there will be every opportunity for short accounts. And in all respects I strongly recommend that the Mahsuds be treated as the northern tribes are treated that draw allowances from us, viz., the Orakzais, Afridis, Mohmands, Black Mountain clans, &c.

13. The Mahsud country is certainly self-supporting as a whole in respect of grain and live-stock. But, as everywhere among large tribal communities, certain sections are worse off than others, and to these it may be possible to make grants of land on the new Paharpur-Dera Ismail Khan canal, should that project be carried out. If so, some arrangement will have to be made permitting the families of Mahsud cultivators to go to the hills in summer, as Mahsuds generally are intolerant of the hot weather.

14. In dealing with the Mahsuds, it must be remembered that from Wana to Tank, from Tank to Bannu, and from Bannu to Datta Khel, or for a distance of over 200 miles, our territory is open to Mahsud depredations. This is precisely as if the country from Thal to Kohat, thence to Peshawar and round by the Malakand to Buner, this frontier, lay exposed to the action of one single tribe. Taking the normal border crime to which I have alluded, as a standard, the account along 200 miles may appear enormous as against one single tribe; and yet be no more than that of eight or ten tribes taken together; therefore I submit that the proper way to judge it is by comparison with the volume of similar crime upon an equally extended stretch of the frontier elsewhere. On the Thal-Kohat-Peshawar-Malakand line, the account is split up among some eight or ten tribes, and as against each of these the quantity is comparatively small; whereas against one tribe alone the whole account would loom enormous and would be of course intrinsically large, though not relatively so. But it does not necessarily follow that the one single tribe is, therefore, behaving worse than the eight or ten tribes taken together. No doubt from Tank to Bannu and thence to Datta Khel, the Bhittannis and Darwesh Khel act as buffers between us and the Mahsuds, and the rigid future enforcement of their territorial responsibility, which I have established, will do much to stop Mahsuds from traversing their territories. But these buffer clans are weak, the country is extraordinarily difficult and intricate, and in the hot weather much of it is entirely deserted. I am not making excuses for the Mahsuds. I mention these facts only to explain why the territorial responsibility of the buffer clans is insufficient.

Then again, it must be borne in mind that, whereas for the protection of 23 miles of the Khyber Pass (Jamrud to Landi Khana) we pay over Rs. 80,000 a year allowances, *ad hoc*, to the Afridis and maintain a force of 1,200 Khyber Rifles, the Khyber itself being invulnerable in parts, for the Gomal Pass from Murtaza to Wana, 60 miles in length and open everywhere to Mahsud attack, we have only 800 Militia and (by implication only, for the safety of the Gomal was *not* a specific condition of the 1895 agreement with the Mahsuds) paid Rs. 61,000 to the Mahsuds. The safety of the Gomal will of course be made a specific condition of the new allowances. Traffic through the Gomal should, I consider, be regulated and protected as in the Khyber, and special arrangements should always be made to protect the semi-annual Powindah migrations. Formerly traffic went through the Gomal as it pleased; it is better not to give avoidable temptation to a tribe which from time immemorial has looked upon the Gomal as its rightful hunting-ground.

15. I am happy to say, as far as I can judge, the blockade has left no rancour. I think the Mahsuds themselves, and certainly the surrounding population, looked upon the measure as an act of temperate, patient justice and of legitimate retribution. I conclude this from the facts that there was no fanaticism whatever apparent at any time in the matter, not a soul stirred across the border or in Afghanistan to help the Mahsuds, before the blockade had been raised numbers of Mahsuds presented themselves for enlistment in the Militia and for work on the Wana road; and it is a remarkable incident that the man who pre-eminently among all others exerted himself to form the jirga and to combine the Mahsuds for compliance with the terms of

Government, is Badshah Khan, the head of the leading family in the tribe, whose grandfather was killed by us in 1861, whose father died in our prison in 1884, and whose eldest son was killed now in fighting us in December, 1901.

16. The blockade was as stringent as any blockade could have been under the circumstances. No blockade that ever was, but could be run, especially when profits ranging from Rs. 800 to 1,200 per cent. were to be made by successful blockade runners. It would be absurd to expect that any blockade, even of block-houses and barbed wire, will be unbreakable. Here we had, in winter 200 miles, in summer 300 miles, of unusually difficult country to tackle. But there can be no manner of doubt that the blockade was, as a matter of fact, as stringent as it could be. Proofs are, firstly, that the defensive blockade alone brought in Rs. 73,000 in five months, or more than any frontier tribe has ever paid, with or without military operations; secondly, the intense anxiety of the Mahsuds for the termination of the blockade, about which anxiety there could be no mistake; and, thirdly, the prices of salt, cloth, gur, tobacco, as reported steadily for 15 months from four different quarters by British officers (each 60 miles distant from the next, thus giving a fair guarantee of independent sources of information); showing conclusively that the supplies of these articles (which, except salt, are easily portable), were practically quite cut off. Nor were any of these articles found in the Mahsud villages. As I have said, in the matter of grain and live-stock, the Mahsud country is, as a whole, self-supporting. It has been publicly alleged in a newspaper that the blockading troops themselves evaded and broke the blockade. I am glad to state that there is no truth whatever in this. The troops behaved admirably in every respect.

17. There now remains for me the pleasant duty of bringing to the notice of Government the services of those engaged on blockade work. The list is somewhat long, but then the operations extended over a large area and were protracted over 15 months. I could not have had a better staff, one and all worked with zeal and loyalty towards the common end under trying conditions, in a bad climate, and a most unattractive and inhospitable country. There was naturally no leave for them during the 15 months. Under the circumstances, I would ask the indulgence of Government, on behalf of all, in the shape of one month's special privilege leave in addition to any privilege leave that may be due (as in the case of the Afghan Boundary Commission of 1884). I suggest this for all those who were engaged more than six months continuously on blockade work. This would include officers like myself, the Political Officers of the Tochi and Wana, the Militias and the Commandants of Border Military Police, Native officers and men of the Border Military Police and regular Police, and others who, in addition to their ordinary duties, performed blockade work, as well as officers and men specifically entertained on the blockade alone, like the Blockade Officer and the Special Blockade Police.

18. The brunt of the executive work in connection with the blockade fell upon Mr. Lorimer, I.C.S., who most fully justified his selection as Special Blockade Officer. The blockade over 200 miles of country demanded a mass of intricate, minute and detailed arrangements, rules and provisions, the preparation, execution and supervision of which called for the closest personal supervision and incessant guidance and care. The task was admirably done by Mr. Lorimer; he worked indefatigably and most zealously, often under conditions of great exposure and failing health. That the blockade was really stringent, without alienating the good-will of our own people who had to put up with restrictions and restraints, was in great measure due to him and to the manner in which he carried with him those with whom he had to work, and his subordinates. As Political Officer, temporarily in Southern and then in Northern Waziristan, he fulfilled all expectations; he has shown remarkable qualifications, and has added greatly to an already deservedly high reputation. I venture to commend him for a special mark of the recognition by Government of his most valuable services.

I should have submitted the same recommendation for the late Captain Down. His loss has dimmed the success of the offensive blockade. In him

we have been deprived of the best of friends and comrades, and Government of the most promising officer on the frontier, of his standing. Gifted with a cool judgment, clear perception, rapid determination, devoted to his work and to the people in his charge, if he had been spared, he would have risen to a conspicuous place in the distinguished roll of the officers of the marches.

Captain Bowring, Commandant of the Dera Ismail Khan Border Military Police, has done excellent work both in his substantive capacity and as Assistant Blockade Officer. It fell to him to organise the protection of the Dera Ismail Khan border; this he did so well that not only was the border free from annoyances, but also in several instances Mahsud gangs were cut up by the villagers who had hitherto been before Mahsuds as sheep in the presence of wolves. His influence upon the Bhittannis was marked, and entirely ensured the stout stand they made against the Mahsuds. He did not spare himself in carrying out and perfecting the blockade arrangements, at which he was constantly working without regard to his health or to the appalling heat of the Tank border. He is a very promising, active and energetic officer, with a good judgment and much personal influence, and deserves high credit for his services.

Lieutenant Coldstream, Commandant of the Bannu Border Military Police, and Assistant Blockade Officer, performed his duties with great zeal, devotion and success, though much hampered by bad health, which, however, in no way deterred him from arduous work.

Mr. Bosworth Smith, I.C.S., acted for some months as Assistant Blockade Officer, and, though unacquainted with the frontier, performed his duties satisfactorily.

Mr. S. Waterfield, while Political Officer in Southern Waziristan, had exceedingly heavy work, first, in connection with matters preparatory to the blockade, and afterwards with the receipts of the fine paid in kind by the Mahsuds. He carried out his duties with thoroughness, single-mindedness and care, in spite of constant attacks of fever, which to many would have been a sufficient reason for going on sick leave.

Such work as fell to his share in connection with the blockade was very satisfactorily performed by Mr. Johnston, now Political Officer in Southern Waziristan. He has already acquired a good knowledge of, and acquaintance with, the Mahsuds; he has personal influence, he has shown judgment and tact, and will, I anticipate, discharge well the somewhat difficult business of conducting our relations with them in future till matters have settled down to the routine which now obtains with the northern tribes.

I have to cordially acknowledge the willing help of the Deputy Commissioners, past and present, of Bannu and Dera Ismail Khan—Messrs. Donald, Kettlewell, Captain Fox-Strangways and the late Mr. Gee. They have been forward in placing their establishments and the resources of their districts at the disposal of the blockade, which they have aided in every way in their power, and the success of which has been considerably due to their influence and co-operation.

Mr. Gregson, Assistant District Superintendent of Police, acted as Assistant Blockade Officer from the 9th December, 1901, to the close of the blockade. He showed commendable energy, tact and devotion to his duty, and I have been thoroughly satisfied with his work.

19. In Southern Waziristan, Muhammad Azim Khan, Officiating Tahsildar, stands foremost for the very valuable services rendered by him. His knowledge of, and influence over, the Mahsuds are great, and were ever readily and honestly at our disposal; his information was always full, accurate and early—many points in the game—and he was of the greatest assistance to Messrs. Waterfield, Lorimer and Johnston, Political Officers at Wana. I consider he has done best of all the Native officials connected with the blockade, and I venture to recommend him for the title of Khan Bahadur and confirmation as Tahsildar.

Subadar Sultan Asad Jan is a very promising officer, willing, hard-working, and popular with the troops. He was of special assistance to Mr. Waterfield in connection with the payments in kind. I would recommend him for the title of Khan Sahib.

Musa Khan, Naib Tahsildar at Wana, has done very well and deserves a khilat of Rs. 200.

Kalla Khan, Alizai, and Guldad, Abdur Rahman Khel, Mahsuds, acted as deputations on our part during the past two months; it was greatly owing to their straightforward reports to the Mahsuds of what we said, and their equally honest reports to us, that an understanding was rapidly arrived at. They have done good service. Kalla Khan, moreover, with Malik Bannuchi Khan, Darwesh Khel, of Wana, were the valuators of payments in kind, and, as such, did heavy work for several months, honestly and truthfully. I propose khilats of Rs. 400 each for Kalla Khan and Guldad; and one of Rs. 200 for Malik Bannuchi Khan.

20. In the Dera Ismail Khan district, the Bhittannis, Subadar-Major Muhammad Akbar Khan of the Border Military Police; Officiating Inspector of Police, Thana Ram; Deputy Inspectors Mir Badshah of the Gomal Thana, Arbab Muhammad Yakub Khan of Mullazai, Muhammad Hyat Khan and the Nawab of Tank, deserve special commendation.

Subadar-Major Muhammad Akbar Khan, an officer of long and approved good service, was Captain Bowring's right-hand man in the border arrangements, which, as I have said, were completely successful. Akbar Khan himself organised an effective Bhittanni counter-raid. I recommend him for a khilat of Rs. 500 and the title of Khan Sahib.

Thana Ram, who has been some 25 years in Tank and knows the Mahsuds and the Tank border better than anyone else, admirably supervised and managed the blockade arrangements and merits a khilat of Rs. 500.

Deputy-Inspector Mir Badshah had an exceedingly troublesome charge in the Gomal Thana, which swarms with relatives and friends of Mahsuds. It was the most dangerous portion of the Tank border. He frustrated several attempts to loot the Gomal bazaar. I recommend for him a khilat of Rs. 350.

Deputy-Inspectors Muhammad Hyat and Arbab Muhammad Yakub were exceedingly active and zealous in supervising the blockade police and visiting villages, keeping everyone up to mark. They deserve khilats each of Rs. 200.

I recommend commendatory certificates for Zarif Khan, Alam Khan and Ghulam Hussain, Sergeants of blockade police.

Nawab Ghulam Kasim Khan, Nawab of Tank, maintained the whole time, at his own expense, ten sowars and twelve footmen for blockade duty, which they did well. As a large and opulent jagirdar, he is of course bound to render service, which, indeed, he volunteered to do and offered money as well towards the expenses of the blockade. At the same time, though service was his duty, I suggest that an appropriate acknowledgment of the proper fulfilment of that duty would not be out of place. Considering his rank, wealth and the title he already holds, I am inclined to think that a special khilat in the shape of a gold watch with a suitable inscription would meet the case.

The following yeomen and village headmen have done good service on the Tank border:—Khushal Khan of Jattá, Shahnawaz Khan of Ali Khel, Nasrat of Kirri Haidar and Malik Talibdin of Mullazai. For each of these I suggest a khilat of Rs. 100, with, in the case of Malik Talibdin, the grant of a chair when visiting British officers. The Bhittannis of the Dera Ismail Khan district have done exceedingly well. They have more than held their own against the Mahsuds; they have thoroughly fulfilled their pass and general border obligations and responsibilities, and they decidedly merit the favour of Government. By a curious arrangement of old-standing, these Bhittannis pay their land revenue by one-third of the crop harvested being taken and the value appraised. Out of this one-third a quarter is returned to

the Bhittannis as their inam (called the "chaharum") and is shared equally between the Maliks and the tribe. The simplest and adequate way, I think, of rewarding them would be on account of this spring crop to double the "chaharum," *i.e.*, to let them have $\frac{1}{2}$ instead of $\frac{1}{4}$ of the Government one-third share of the crop. This means a grant of about Rs. 200 which among so many is not much. There are besides some individual Bhittannis, 20 in number, especially mentioned by name in Captain Bowring's report, seven of whom share in the chaharum, while the rest do not. For these he proposes money rewards aggregating Rs. 880, which I suggest that the Deputy Commissioner of Dera Ismail Khan be empowered to grant.

21. In Bannu, Khan Bahadur Haknewaz Khan, Superintendent of Irrigation, was in charge of the blockade check and pass arrangements, a difficult duty which he performed tactfully and very successfully. I propose for him a khilat of Rs. 300.

Malik Khudadad Khan, formerly Commanding the Border Military Police, and now Inspector of Police at Peshawar, efficiently worked the border arrangements, and I recommend him for a khilat of Rs. 350.

Inspector of blockade police Nur Khan worked very well and merits a khilat of Rs. 200. Subadar-Major Nur Muhammad Khan, and Subadars Matiulla Khan and Said Hassan Khan of the Border Military Police are highly spoken of in connection with blockade duty. I propose for the first a khilat of Rs. 150, and for the latter each a khilat of Rs. 100.

Sergeant Ata Muhammad Khan of the blockade police merits a commendatory certificate.

22. In the Tochi, Officiating Tahsildar Ahmad Din did excellent work in supervising blockade arrangements and obtaining information. I recommend that he be confirmed as Tahsildar and receive a khilat of Rs. 400.

Naib Tahsildar Hyat Khan is highly commended, and I propose for him a khilat of Rs. 200.

23. Numbers of jagirdars, mafidars, village headmen and notables were asked to produce levies for blockade duty. These levies were of course paid; Rs. 15 per mensem a horseman and Rs. 5 a month per man on foot. Still the native gentlemen in question did service in producing them, and would be highly gratified by the grant of commendatory sanads of the usual type. There are in all 71 such in the two districts of Dera Ismail Khan and Bannu; and, with your approval, I will separately furnish lists of names with the quota of horse or foot, or both, supplied by each.

24. Should His Excellency be pleased to confer, in the Darbar at Peshawar, such khilats and titles as are approved, their value will be immensely enhanced in the eyes of the recipients. I would suggest that each khilat be accompanied with a complimentary sanad.

25. The certificates for subordinate members of the blockade police might issue from your office through the Inspector-General of Police; and, if you approve of commendatory sanads for the suppliers of levies, they might issue from your office and be presented by the Deputy Commissioners concerned.

26. An especially gratifying feature of this winter has been the reliability and efficiency shown by both Militias. They have done exceedingly well, as well as old and seasoned troops, while preserving the irregular character, mobility and elasticity of Militias. We could not ask for more. I especially commend the Officers Commanding the Militias and their Seconds-in-Command and Adjutants to the favourable notice of Government for their hard, self-denying and most successful work. It has been a pleasure to see the Militias developing into the fine corps they now are. The results have justified the experiment and augur well for the future.

As regards the non-commissioned officers and men, I attach a copy of a telegram, No. 72, dated the 18th instant, from the Officer Commanding Northern Waziristan Militia, and will forward Major Harman's proposals

and recommendations when received. I think that gratuities taking the shape of from one month's to three months' pay may be appropriate to meet the cases of such as are specially mentioned. I am unable to say whether the rules of the Order of British India permit of its grant to those of the army that are serving in a Militia.

27. In conclusion I should like to record my gratitude to Generals Hill, Dening and General Egerton for the sympathy, advice and most ready co-operation which I have had the good fortune to enjoy at their hands. It has been throughout a case of military and civil officers working together in the interests of the State, and without this combination on part of both authorities on the spot, it would have been impossible to have reached a successful end.

28. To save time a copy of this letter has been submitted to the Government of India in the Foreign Department.

No. 29.

Telegram from W. R. H. Merk, Esq., Commissioner on Special Duty, Jandola, to Chief Commissioner of the North-West Frontier Province. No. 803 B. *Dated 6th April,* 1902.

Distribution of allowances settled and agreement signed by Jirga, which is dismissed to-day.

INDEX.

A.

PAGE

Abdul Rahman Khels, Operations against 52

Abdurrahman Khels, Raid by Khalo in Spin 139

Afghanistan—
Mulla Powindah and 215–8
Raids into 153, 184, 187

Allowances to Mahsuds ... 154, 171, 176, 284, 294
Vide also Maliks *and* 119–136

Anderson, Mr. H. A., Commissioner of the Derajat Division. Letters, &c. from regarding :—
Dera Ismail Khan border, Offences on 21
Settlements—
Government Cases, Tochi 22
Report on Cases outstanding ... 50
Tank, Settlement at ... 59, 162
Vide also Tank Settlement for further correspondence on this subject.
Dera Ismail Khan Cases ... 11
Shahur Tangi, Attack on 40–2

Attar Shah Singh, Attack on by Nabi Bakhsh 239–244

B.

Badar Dispute 68, 95, 245

Badshah Khan, Reference to 225

Baluchistan, Raids, &c.—Girdao, Moghal Kot, Kuchbina, Zarmelan 43–8, 186

Bannu Cases. Vide Anderson—Settlements *and* Tank Settlements.

Bannu District, Letters from the Deputy Commissioner :—
Attar Shah Singh's Village, Attack on, by Nabi Bakhsh 241, 244
Baran Border Military Police, Raid on 226–9
Cases outstanding against Mahsuds ... 109
Jani Khels, Raid on 7

Bannu Jirga 11, 22–39, 52

Baran Police Post, Attack on 156, 226–9

Bhittanni Levies, Attack on... ... 50

Blockade—
Arrangements 166–172, 175
Confidential Note of Instructions ... 202
Decision of the Government of India... 153
Memo. by Col. Deane 219
Military Operations (*q.v.*).
Offences committed during ... 204, 211
Vide also Reports *infra* and Merk, Mr. : Blockade—Raids during.
Officers employed : Appreciation of services... 290–3
Payments during blockade ... 182–198, 204–6, 215–7, 240, 271–3, 276–88
Kaniguram Jirga 240

PAGE

Blockade—*continued.*
Payments during blockade—*continued.*
Negotiations regarding terms on which blockade raised ...271–3, 276–88
Petition of Jirga 190–5, 205
Rifles &c. handed in 183, 189–191, 194, 196, 198, 204–5
Terms asked for 253, 271, 272
Proclamation 182
Raising of : Negotiations, &c. ...271–3, 276–83
Telegram to Secretary of State 283
Reports ... 190, 191, 199, 206, 210, 212, 217, 232, 238, 239, 244
Final Report 286
Review of, by the Government of India 155
Suggestions 55, 57, 122, 132
Vide also Military Operations.

Border Military Police, Conduct of—
Baran, Attack on 226–9
Nasran 173
Note by Mr. Pipon 273
Zarkanni 239

Bowring, Lieut. J. B., Appreciation of services of 285, 291
Military Operations against Mahsuds ... 258

Bruce, Mr. Vide Mr. Merk's Note ... 123

C.

Charweshkai Post, Attack on ... 156

Coldstream, Lieut., Appreciation of services of 291

Commander-in-Chief in India—
Operations against Mahsuds 249, 250, 253, 255

D.

Darra Gardao, Murder of Zhob Levy Sowar 51

Darwesh Khels, Raid on Miani Powindahs 139

Daur Valley Cases ... 23, 32, 39, 86, 95

Deane, Lieut.-Colonel H. A.—
Blockade and Operations against Mahsuds—
Discussion of terms with Mahsuds 253
Memo. regarding 219
Proposals ... 219, 231, 246, 250, 252, 254
Report by Mr. Merk 284
Report on 256
Submission of Mahsuds—
Question of security 279
Surrender of outlaws ... 278, 281
Conduct of Mahsuds. Note by Mr. Pipon 273
Future allowances to Mahsuds 284
Merk, Mr., Services of 284

PAGE

Dening, General—
Operations against Mahsuds ... 158, 252

Dera Ismail Khan District—
Letters from the Deputy Commissioner 21, 80, 113
Offences by Mahsuds—Statement by Mr. Merk 12, 21
Settlement by Mr. Anderson 11–20, 39, 50, 51, 62, 113
Vide also Tank Settlement, Correspondence.
Zam Post, Attack on 79, 80

Derajat Division, Commissioner of, Letters from. Vide Anderson and Merk.
Settlement of Cases, Criticisms regarding 58, 62, 120, 123

Donald, Mr. J. S., Appreciation of services 291

Down, Captain C. P.—
Tochi Column 271
Reference to 158, 285, 290

E.

Egerton, Lieut.-Colonel—
Blockade—Plan of Operations ... 253
Vide also Punjab, Officer commanding the Forces.

F.

Fox-Strangeways, Captain, Appreciation of services 291

Frontier Grazing Regulation of 1874, Remarks regarding 5, 8

G.

Gee, Mr. H. W., Appreciation of services 63, 291

Ghoriwala, Raid by Nabi Bakhsh. Vide Nabi Bakhsh.

Gomal, Offences committed in 50, 51
Anderson, Mr., Settlement by. Vide Anderson—Settlements and Tank Settlement, Correspondence regarding.

Government of India—
Blockade and Military Operations—
Appreciation of Mr. Merk's services 283
Blockade raised 283
Caravans from Mahsud country ... 237
Fine—Petition of Jirga, Rifles handed in, &c. 194, 198
Operations suggested 220
Plan of Operations... ... 244, 249, 250, 253, 255
Proposals of Mr. Merk ... 223, 225
Reports asked for 190
Review of 157
Telegram to Secretary of State requesting views 244
Demands on Mahsuds at Tank Jirga prior to Blockade; Future Policy; Blockade 153, 155, 174, 175

PAGE

Government of India—*continued.*
Letters, &c. to the Secretary of State—
Raids, &c. committed by Mahsud and Waziri tribesmen 3
Settlement by Mr. Anderson; Blockade proposed 49
Submission of Mahsuds—Terms, &c., and blockade raised... 272, 273, 278, 282, 283
Tank Jirga; Future Policy; Blockade and Operations ... 155
Merk, Mr., Services of 283
Mulla Powindah, Allowance to... 49, 78, 98
Settlement by Mr. Anderson with the Mahsuds 67, 78, 153
Submission of Mahsuds—
Blockade raised 283
Letters of submission sent in ... 272
Negotiations regarding terms ... 273
Question of security 282
Rifles surrendered; Raising of blockade 278
Tiarza Nulla Raid—Complicity of the Mulla Powindah 98
Zhob, Raids by Waziris on 43

Grant, Mr. A. J.... 109

Gregson, Mr., Appreciation of services 291

Gunter, Mr. A. H.—
Jani Khels, Raid on 7

Guri Khels—
Blockade of 53, 109
Raid on Jani Khels 3–10, 50

H.

Harman, Major—
Military Operations against the Mahsuds 261

Hassu Khel, Attack on 156

Hennessey, Lieut., Death of... ... 155, 173–4, 178–181

Historical Retrospect by Mr. Merk 123

I.

Ilaqa Raid Case... 139

J.

Jalal Khels—
Blockade 53
Travellers' Cases against: Order ... 38

Jandola Jirga 187, 188

Jandola Military Column, Operations of... ... ... 158, 255, 258

Jandola, Officer commanding—
Attack on Sepoys of the 45th Sikhs ... 213

Jani Khel Garrison, Recommendations and remarks regarding ... 4, 8, 10

Jani Khels, Raids on, by Guri Khels ... 3–10, 50, 53,

Johnston, Mr. F. W., Appreciation of services of 285, 291
Baran Military Post, Attack on ... 226
Wana Column—Report... 265

K.

PAGE

Kaniguram Jirga 240, 245

Kashmir Kar, Attacks on Militia ... 156, 194, 240

Kashmir Kar-Toikhulla—
Telegraph line cut 246

Kashmir, Resident in—
Plan of Operations against Mahsuds ... 231
Vide also Deane, Lieut.-Colonel.

Kelly, Mr., Murder of 126

Kettlewell, Mr. A. B., Appreciation of services 39, 291

Khajuri Kach, Attack on picquet 137, 139

Khajuri Kach-Kashmir Kar, Attack on Militia 156, 194

Khalo, Raid in Spin 139

Khuzma Khulla Post, Attacks on... 157, 187, 247, 249

Knox, Captain A. W. F., Reference to Reports 261 179, 208

Kotkan, Firing on convoy ... 136, 139

Kot Nasran Affair, 1873 133
Vide also Nasran.

Kram Jirga 177–8, 182

Kuchbina, Attack on a Zhob Levy Corps Patrol 47

Kulachi-Draband Case 13

Kurram Raid Case 139

L.

Lorimer, Mr. J. G., Appreciation of services of 285, 290
Sarwekai Military Column—Report ... 259

M.

Mahsuds—
Allowances to (*q.v.*).
Blockade (*q.v.*).
Demands against Mahsuds subsequent to Mr. Anderson's settlement and previous to blockade. Vide Tank Settlement, Correspondence regarding, and 137–155, 165–178, 182
Historical Retrospect and Relations with, Notes by—
Merk, Mr. 123
Waterfield, Mr. 140
Watson, Mr. 134
Interview with Maliks ... 137
Future Policy, and announcement to Mahsuds assembled in Jirga before proclamation of blockade 59, 67, 119–142, 153–5, 166–172, 175–8
Announcement of 137
Vide also Submission (*infra*).
Lists of Claims against
Bannu Cases... 110
Jani Khels, Raid on 9
Pending Cases 54
Tank and Bannu, Decided at ... 14, 24
Tochi Cases 115
Wana, Decided in November, 1898 14
,, Pending Cases ... 72, 91, 143
Maliks (*q.v.*).
Military Operations (*q.v.*).
Mulla Powindah (*q.v.*).

PAGE

Mahsuds—*continued.*
Negotiations, &c. with Mahsuds during blockade—Payment of fine, &c. Vide Blockade—Payments *and* ... 253, 271–2
Note by Mr. Pipon 273
Raids, &c. during blockade. Vide Attar Shah Singh; Baran; Kashmir Kar; Khajuri Kach; Khuzma Khulla; Manzai Algad; Murtaza; Nili Kach; Sarwekai.
Raids, &c. prior to the blockade. Vide Jani Khels; List of Claims against, *supra*; Kot Nasran; Miani Powindahs; Settlements, *infra*; Shahur Tangi; Tiarza; Zam; Zaranioba; Zhob.
Also pages 50, 59, 139
Settlements by Mr. Anderson, and explanation thereof 11–20, 22–39, 162
Correspondence regarding ... 50–67
Vide also Tank Settlement, Correspondence regarding.
Submission of and conditions on which blockade raised 253, 271–294

Makin, Military Operations, Report ... 267

Maliki System, Criticisms of ... 63, 119–140

Maliks, Allowances of 51, 119, 129, 134, 140, 171
Petition—Settlement of the Cases pending against the Mahsuds ... 64
References to 6, 63, 67, 119, 187

Manzai Algad, Attack on Southern Waziristan Militia 208

Mauladad, Raid on a Bhittanni ... 139

Merk, Mr. W. R. H.—
Allowances to Mahsuds, Future ... 294
Appreciation of services of 283–5
Badar dispute 68
Blockade and Military Operations—
Instructions regarding blockade ... 202
Letters of submission and terms on which blockade raised. Vide Submission (*infra*).
Offences committed during 187, 204
Payments of fine during, and negotiations with Jirga ... 182–193, 195, 196, 204, 205, 215–7, 225, 240, 271–3, 276–83
Kaniguram Jirga 240
Mulla Powindah, Correspondence with 182–4, 215–7
Petition of Jirga 190–3, 195, 205
Rifles, &c. handed in 183, 189, 190, 196, 200, 204, 205
Shaman Khels, Attitude of ... 195
Vide also Blockade—Reports.
Proclamation of blockade 182
Proposals—
Blockade 167
Military Operations ... 221, 224, 230, 236, 249, 251
Raids, &c. during—
Attar Shah Singh, Attack on by Nabi Bakhsh 241
Jatta - Murtaza—Attack on tonga 225
Kashmir Kar—
Khajuri Kach—Attack on Militia 194
Toikhulla—Telegraph line cut 246
Khushma Khulla—Attacks on picquet and survey escort ... 187, 247, 249
Manzai Algad—Attack on Militia 208
Nili Kach—Attack on picquet 247
Nili Kach, Muliza, and Sarwekai—Attack on Mails ... 186
Tormanda—Shooting of two Mahsuds 207

PAGE

Merk, Mr. W. R. H.—*continued.*
Blockade and Military Operations—*continued.*
Reports—
Blockade 190, 191, 199, 206, 210, 212, 217, 232, 238, 239, 244
Final 286
Military Operations 254, 256, 257
Situation—Attitude of Mahsuds ... 187, 188, 192, 193, 225
Boya-Kanirogha outrage 173
Dera Ismail Khan border, Offences on 12
Historical Retrospect and Recommendations 123
Jani Khels, Raid on 4, 10
Miani Powindahs in Spin, Raid on ... 116–8
Mulla Powindah, Allowance to ... 69
Nasran, Attack on Police Post...173, 174, 178
Negotiations, &c. prior to blockade—
Demands on Mahsuds ...137, 165, 173
Interview with Jirga 176–8
Jirga and blockade arrangements—
Future policy 167, 174, 182
Maliks, Orders to 137
Settlement by Mr. Anderson—Cases outstanding against the Mahsuds ...49, 56, 69, 79, 86, 95, 99, 106, 113, 114, 165
Report regarding 99
Submission of Mahsuds and Future Allowances—Terms, Fines, Rifles, Outlaws... ... 253, 271–2, 276–83, 294
Zam Post, Attack on 79

Miani Powindas, Raids on ... 116–8, 139

Michi Khels—
Attack on ration convoy at Shahur Tangi 40–43

Military Operations—
Orders of the Government of India ... 253
Proposals and Correspondence regarding ... 219–225, 229–237, 244, 246, 248–255
Reports—Jandola, Sarwekai and Wana Columns, Spinkamar, Makin, and Shiktu Valley Operations ... 256–271
Review of... ... ... 254, 256
„ by Mr. Merk 254, 257
„ by the Government of India—Letter to Secretary of State 155
Secretary of State's Instructions ... 246
Telegram to the Secretary of State ... 244

Militia, Waziristan—
Attacks on parties of—
Kajuri Kach-Kashmir Kar 156, 194
Kot Nasran—Death of Lieut. Hennessey 179
Manzai Algad 208

Moghalkot-Kajuri Kach, Telegraph lines wrecked 186–7

Moghalkot, Thanadar of, Attack on 47

Muliza, Attack on picquet 186–7

Mulla Powindah—
Afghanistan—Communications from ... 215–8
Allowance to 49, 67–69. 78, 98
Complicity of, in offences committed 55, 56, 57
Correspondence with regarding payment of fine 182–3, 215–7
Nasran, Attack on 174
References to ... 122, 133, 135, 140, 167, 177, 183, 184, 185. 186, 187, 188, 192, 201, 212, 218, 219, 240, 241, 245, 254 281, 287
Tiarza Nulla Robbery 98, 139
Zam outrage, Complicity in 80

Murtaza, Attack on rest-house 108

Murtaza-Jatta, Attack on a tonga ... 225

Murtaza-Sarwekai, Attack on 17th Bengal Infantry 157, 247, 249

N.

PAGE

Nabi Bakhsh, Attack on Attar Shah Sing 239–244

Nasran Post, Attack on ... 155, 173, 174, 178–181
Vide also Kot Nasran.

Nili Kach—
Attack on a picquet of the 9th Bombay Infantry 157, 247, 248
Mail runner killed 186

North-West Frontier Province, Chief Commissioner of. Vide Deane, Lieut.-Colonel.

O.

Outlaws—
Report by Mr. Merk 288
Surrender of 272, 277

P.

Pipon, Mr. P.—
Conduct of Mahsuds during 1899 and 1900 273

Punjab Government—
Baran—Raid on Border Military Post... 226
Blockade arrangements 166
Dera Ismail Khan border, Offences on 39
Extract—Letter of 1881 regarding Mahsuds 133
Negotiations during blockade—
Mulla Powindah, Correspondence with 215
Negotiations with Jirga 197
Petition of Jirga 191
Rifles, &c. handed in ... 183, 184, 189, 191, 205
Future Policy and Demands on Mahsuds prior to blockade ... 119, 166, 173, 175
Jani Khels, Raid on 3, 10
Kot Nasran Post, Attack on 178
Manzai Algad—Attack on Militia ... 208
Miani Powindas in Spin, Raid on ... 116
Military Operations—Mr. Merk's proposals 223, 229, 233
Mulla Powindah, Allowance to ... 67, 68
Raids, &c. during Blockade and Military Operation—
Attar Shah Singh, Raid on by Nabi Bakhsh 240
Settlements by Mr. Anderson ... 11, 39, 49, 56, 58, 68, 69, 78, 79, 95, 96, 98, 159–162
Shahur Tangi—Attack on a ration convoy 40, 42

Punjab, Officer commanding the Forces—
Operations against the Mahsuds 234, 248, 250, 252, 253

R.

Rice, Captain, Reference to 259

Rifles—
Surrender of. Vide Blockade—Payment of Fine, and Mahsuds—Submission.

S.

PAGE

Sandeman, Sir R., Reference to ... 125

Sarafza Raid 184

Sarwekai, Looting of Mail 186–7

Sarwekai Military Column, Report 158, 259

Secretary of State, Operations against Mahsuds 246

Settlements with the Mahsuds. Vide Anderson, Mr., and Tank.

Shabi Khels, Blockade 53

Shahur Cases, Mr. Anderson's Settlement 62

Shahur Tangi, Attack by Shaman Khels 40–43, 51, 53

Shaktu Valley Military Operations, Report 158, 269–270

Shaman Khels, Raids by 40–43

Sherani Cases 50, 51, 62

Shingis—
Jandola—Theft of a carbine 139
Raid on Suleman Khels near Nasran... 51, 52
Zam Post Affair 139

Sikhs. Attacks on Sepoys 51, 213, 218

Simpson, Inspector, Attack on ... 225

Smith, Mr. B., Appreciation of services 291

Southern Waziristan Militia. Vide Militia.

Spin Raid Case 116–8, 139

Spinkamar, Military Operations against Mahsuds, Report 267

Stewart, Mr. A. C., Attack on Attar Shah Singh by Nabi Bakhsh ... 242

Suleman Khels, Raid on by Shingis near Nasran 51, 52

T.

Tank—
Interview at, with Jirga previous to blockade 153–9, 165–173, 175–8, 182
Settlement with the Mahsuds by Mr. Anderson, Correspondence regarding 49, 58–115, 153, 159–165
Settlement, November, 1898 ... ... 11, 12
" March, 1900... 59

Tiarza—
Attack on Militia Sepoys 156
Murder of two sowars 51, 52
Robbery of Mails 98, 139

Tochi—
Cases—Settlements ... 11, 22–39, 62, 86
Vide also Tank Settlement—Correspondence regarding.
Jani Khels, Raid on 9
Military Column 158, 267, 269, 271
Political Officer, Letters from 9, 22, 114, 267, 269

Tonnochy, Colonel, Reference to 256, 268

Tormanda, Shooting of two Mahsuds ... 207

Viceroy—
Military [illegible] ing [illegible], 253, 255
Submission [illegible] of blockade [illegible] ...272, 278, 283

W.

Wana, Political Officer, Letters from, &c.
Cases—Mr. Anderson's Settlement and Reports on Claims against Mahsuds... 12, 22, 51, 62, 70, 89, 94, 107, 112, 142
Interview with Mahsud Maliks... ... 137
Jani Khels, Raid on 10
Kaniguram Jirga—Kashmir Kar, Rifles taken 240
Kashmir Kar-Toikhulla—Telegraph line cut 246
Khuzma Khulla—Attack on party of 17th Bengal Infantry... 247
Kot Nasran Post, Attack on 178
Miani Powindas, Raid on ... 116, 118
Nili Kach—Attack on picquet 247
Present state of the Mahsud tribe and our relation therewith ... 134, 140
Political Officer, Attack on 53, 55
Review of the situation... 188
Rifles, &c., handed in 189
Sarwekai Military Column—Report on Operations 259
Shahur Tangi, Attack on convoy at ... 40, 41
Tochi and Dauri Cases 86
Wana Military Column—Report ... 265
Zam Post, Attack on 80
Zaranioba incident 136

Waterfield, Mr. S. S.—
Appreciation of services 291
Note—Relations with Mahsuds ... 140

Watson, Mr. H. D.—
Appreciation of Services 63
Note—Relations with Mahsuds ... 134

Waziristan Militia. Vide Militia.

Wyllie, Colonel H. Vide Baluchistan, Officiating Agent to the Governor-General in Baluchistan.

Z.

Zalli Khels. Raids by 43–8, 116–8

Zam Post, Attack on 55, 56, 71, 79–86, 97, 104, 107, 139

Zaraniobo—
Attack on Police ... 55, 71, 104, 108
Telegraph wire cut 136

Zarkannis, Capture of cattle by Mahsuds 239
Shooting of 13

Zarmelan Post, Attack on 186–7

Zhob—
Cases—Mr. Anderson's Settlement. Vide Anderson, Mr.—Settlements *and* Tank Settlements—Correspondence regarding.
Levy Corps, Attacks on parties of ... 43–8, 51, 55, 104, 156
Political Agent, Letters, &c., from 45, 47, 186

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